



CITY OF WESTLAKE VILLAGE
TWO-YEAR BUDGET
2016-17 & 2017-18

**City of
Westlake Village**

**Adopted
BUDGET DOCUMENT**

FISCAL YEARS

2016 - 2017

and

2017 - 2018

Mayor Susan McSweeney
Mayor Pro Tem Brad Halpern
Councilmember Mark Rutherford
Councilmember Ned Davis
Councilmember Kelly Honig

ADMINISTRATIVE OFFICIALS

Raymond B. Taylor, City Manager
Robert S. Biery, City Treasurer/Finance Officer
Cynthia L. Borchard, Deputy Finance Officer
Mike Ogden, Deputy Finance Officer
Terence Boga, City Attorney
Audrey Brown, Assistant City Manager

CITY OF WESTLAKE VILLAGE
FISCAL YEAR 2015-16 & 2016-17

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Budget Transmittal Memorandum

**(City Manager's
Budget Message)**

MEMORANDUM

CITY OF WESTLAKE VILLAGE

May 25, 2016

TO: Mayor and City Council

FROM: Raymond B. Taylor, City Manager

SUBJECT: CONSIDERATION OF PRELIMINARY CITY BUDGET (FISCAL YEARS 2016-17 AND 2017-18)

INTRODUCTION

Attached for the City Council's review is the preliminary City budget for Fiscal Years 2016-17 and 2017-18. This is the twenty-fourth multi-year budget document prepared by staff reflecting proposed fiscal priorities and programs over the next two years. Consistent with past practice, it is recommended the City Council continue to adopt the City budget on a single year basis. However, while the City budget is adopted for the upcoming fiscal year only, the two-year budget format is useful and instructive in promoting a more in-depth review of City finances and providing a valuable fiscal planning tool in considering future program funding options and budgeting alternatives.

The preparation of this budget has been predicated on several factors including a conservative forecasting of revenues and expenditures; maintaining programs and projects as closely as possible to existing levels of service; and undertaking steps to protect and enhance the City's General Fund reserve whenever possible. The preliminary budget also takes into account both the City's Financial Reserve Policy adopted by the City Council ten years ago and the Capital Improvement Program (CIP) Fund Policy adopted by the City Council in 2014. With regard to adjustments in year-end balances, the City's FY 2016-17 General Fund reserve will be adjusted 2.25% thereby creating a revised uncommitted reserve level of \$6,134,585. Likewise, the restricted CIP Fund reserve level will also be adjusted by the same percentage which will result in a balance of \$1,675,020 as of June 30, 2017.

Budget details for each fiscal year are discussed in this memorandum beginning with the section titled "Budget Highlights." This budget message also addresses a summary of revenues, expenditures by department, the status of capital improvements and Arterial System Finance Program (ASFP) projects, and a review of various fund balances and carryover projects. This budget transmittal concludes with summary comments along with a reference to additional documents pertinent to the City's finances that are included in the preliminary City budget.

BUDGET HIGHLIGHTS

Fiscal Year 2015-16

A review of the attached "Summary of Expenditures" detail page indicates there are no significant variations in the City's departmental expenditure patterns reflected through year-end. With the exception of one department, expenses and account centers are expected to be at or very near original budget appropriations. The one significant variance involves the Development Services Department where it is anticipated that costs will exceed budget by approximately \$37,000 due to higher than anticipated costs associated with the issuance of County building permits; however, on the revenue side, building permit fees offset these service costs.

Several of the major activities from a budgetary point of view this year involved the completion of an aggressive capital improvement program, including streetscape improvements, street maintenance/repair work, and other miscellaneous improvements; continued progress in advancing the City's new community park project including the grading of the east side of the park site; initiation of the broadband enhancement study; and completion of the City's new 2025 Strategic Plan.

As noted in more detail under the revenue section contained in this report, several revenue sources continued to dominate the General Fund in FY 2015-16 including property tax, sales tax, motor vehicle in-lieu fees, building permit fees, and the transient occupancy tax. As of June 30, it is estimated that General Fund revenues will total \$11.8 million.

Fiscal Year 2016-17

The FY 2016-17 operating budget reflects General Fund departmental expenditures of \$9,082,820. Most departmental expenditures have been adjusted by a modest inflationary factor of approximately one to two percent, and this coming fiscal year's program essentially reflects the same level of service provided in FY 2015-16 coupled with several new or expanded programs, including: completion of the broadband infrastructure master plan study (\$50,000); third-year pre-funding of the City's OPEB (Other Post-Employment Benefits) unfunded liability for medical retiree obligations (\$147,000); an increase in County law enforcement service costs (\$150,000); third and final year funding for White Oak Elementary School's new technology program (\$52,500); operation of the Village Trolley service (\$64,300); funding for a July 4th fireworks event (\$79,400); and second-year costs associated with the administration, operation, maintenance and security of the new community park (\$127,000).

On the revenue side, it is anticipated that next year's projected General Fund revenue of \$11.69 million will exceed operating expenditures by \$2.62 million. Taking into account a 2.25% adjustment in the General Fund reserve level, the remaining excess revenue or "surplus" totaling \$2.48 million will be transferred to four reserve funds: the restricted and unrestricted CIP Funds, the Building Maintenance and Replacement Fund, and the Arterial System Finance Program Fund (refer to Exhibit 8).

Fiscal Year 2017-18

At this time, no major changes in spending priorities in the City's operating budget are proposed in FY 2017-18. When operating expenditures are adjusted for inflation and taking into account a conservative forecast of revenue, it is estimated that General Fund revenues will exceed operating expenditures by \$2.68 million. After adjusting both the General Fund and the restricted CIP Fund reserves by 2.25%, it is anticipated that \$2.5 million will be available for transfer to the unrestricted CIP Fund and Building Maintenance and Replacement Fund.

Revenues

In the current fiscal year, it is estimated the City will receive \$11.8 million in General Fund revenue, a figure which exceeds the original budget by 6.7%, or \$745,215. This is due to upward trends in both sales tax and transient occupancy tax receipts. In terms of several other significant General Fund revenue sources, property taxes (\$1,977,305), and vehicle license fees (\$765,000) are all projected to be in line with the budget, while building permit fees (\$675,000) are anticipated to exceed budget by \$275,000.

Looking ahead to FY 2016-17, a conservative forecast suggests that most General Fund revenues will remain static with only slight increases anticipated in several categories including sales tax as the new Shoppes commercial project continues its occupancy. Overall, revenue from all General Fund accounts is estimated to total \$11.69 million next year.

As for FY 2016-17 restricted revenues, there will likely be little change in receipts from the current year.

Expenditures

Legislative. Funding of all City Council activities and programs is included in this department. There are no other major funding changes recommended in the coming year.

Administration. Legal services, treasury activities, general management through the City Manager's office, City Clerk services and finance operations are all provided in this department. This department also absorbs the costs of seven of the City's ten full-time staff positions, along with the City Attorney's contract costs, the part-time finance positions, and the summer intern position. Proposed departmental expenses total \$1,594,510 representing 17.5% of the General Fund operating budget.

City General. Support for the operations of all City programs is provided by this department including data processing, financial services, liability insurance, sales tax audit services, memberships, equipment rentals, utilities, janitorial services, newsletter printing and postage charges, etc.

This departmental budget also reflects the following: an appropriation to cover the civic center utility costs; an appropriation (\$20,500) for line item 325 (Intergovernmental Relations) to cover dues and participation in the Las Virgenes Malibu Council of Governments; and a line item (Object Code 446) to undertake on-going maintenance of

facilities at the Civic Center (\$136,500). This department also includes the cost center for the annual debt service (\$1,136,800) for the City's outstanding debt financing (e.g., refunding of the 2009 Certificates of Participation). Finally, as discussed at the City Council's recent budget workshop, an appropriation of \$147,000 is earmarked for the continued pre-funding of the City's "Other Post-Employment Benefits" (OPEB) unfunded liability (for retiree medical obligations).

Public Safety. Public safety charges continue to represent the largest share of General Fund operating costs at roughly 27%. The FY 2016-17 departmental budget does not reflect any deployment changes through the existing contract with the Los Angeles County Sheriff's Department; however, the contract does stipulate a 3.69% adjustment in County rates and charges along with a 3.5% adjustment in the liability trust fund surcharge, effective July 1. Pursuant to prior City Council direction, the budget incorporates a line item (Object Code 320) to cover the costs of a number of special law enforcement services and safety programs.

Development Services. The Development Services Department includes the City's two full-time planning staff needed to support current, advance and environmental planning activities, and one part-time position to handle code enforcement services. A number of contract services are also budgeted for various land use planning and development activities provided by a private engineering firm (\$192,610) and the Los Angeles County (\$350,000) to assist with engineering and building and safety services, respectively. On-going recycling programs, including an "e-waste" pickup service for residents, are also funded in this department through an agreement with Polis and Associates. The departmental budget also includes a line item to support the Greater Conejo Valley Regional Chamber of Commerce which provides a number of business related services on behalf of the City. Under the "Special Departmental Expense" line item, an appropriation (\$50,000) is reflected to complete the last phase of the multi-year study addressing a new specific plan for an approximate 75-acre aging and underutilized business park/industrial area north of the freeway. Lastly, an appropriation (\$24,065) has been earmarked for the City's housing rehabilitation program using Community Development Block Grant funds.

Public Works. Routine street maintenance (\$40,000) is handled by this department through contract work with the Los Angeles County Public Works Department and private vendors. Also included in this department are the following appropriations: sidewalk repairs (\$55,000); street markings and striping (\$42,000); contract traffic engineering services (\$90,000); encroachment permit processing (\$40,000); and street sweeping services (\$110,000). To offset these expenditures, the City relies primarily on gas tax revenue, traffic safety fines and General Fund monies.

Parks and Recreation. As in past years, this departmental budget includes funding for the City's summer recreation program featuring both a morning program and afternoon activities. Also programmed are appropriations for the maintenance and utilities of the City's five neighborhood parks and the new community park. Other line items include funding for senior programs (\$55,200); various City events (\$227,100) involving the annual City celebration, "TGIF" series, and 4th of July parade and fireworks event; and special projects/activities (\$14,500) that occur during the year such as the Senior Exposition, Community Concert Band, Rotary Street Faire, and the annual Memorial Day event. Under capital outlay, a line item is included (Object Code 433) involving miscellaneous improvements to several of the City's parks.

Special Projects. Funding has been set aside for the senior subsidized taxi service (\$99,000) and Westlake Transit (\$266,600) which use a combination of Proposition A and C funds coupled with fare box revenues. Additionally, an appropriation (\$64,300) has been earmarked for the City's community trolley service which operates during the holidays and late spring and summer months. This department also includes third-year funding support of the White Oak Elementary School's technology program (\$52,500), and an appropriation (\$100,000) to support various community, cultural and educational efforts in the coming year.

Library. This department supports the ongoing operations of the City's Library, and involves funding for miscellaneous repairs, utilities, and janitorial services. Additionally, an appropriation (\$35,000) has been included to allow the Library to continue to operate on Sundays, a service that has been offered since FY 2005-06.

Capital Improvement Program (CIP)/Arterial System Finance Program (ASFP). The CIP budget for the upcoming year totals \$11.56 million addressing street resurfacing, streetscape improvements, several additional projects categorized under the "other" category including completion of the east side above-ground community park improvements as directed by the City Council at last month's budget workshop.

The ASFP program includes a modest appropriation of \$50,000 to close out the Measure R monitoring and audit coordination required by the Los Angeles County Metropolitan Transportation Authority.

The breakdown of CIP and ASFP costs is as follows:

<u>Project Description</u>	<u>Budget</u>
Street Maintenance	\$ 1,571,900
Streetscape Improvements	\$ 352,200
"Other" Improvements	<u>\$ 9,639,800</u>
CIP Total:	\$ 11,563,900
ASFP	ASFP Total: \$ 50,000

Further details and descriptions of these projects and funding sources are contained in the attached budget materials.

Projected Fund Balances

The City's Financial Reserve Policy requires that the General Fund reserve level be adjusted for inflationary purposes each fiscal year. Therefore, based on an adjustment of 2.25%, the General Fund reserve level as of June 30, 2017 will total \$6,134,585. Taking into account General Fund operating revenues and expenditures next year, it is expected that \$2.4 million will be transferred to the unrestricted Capital Improvement Fund.

The City's CIP Fund Policy also requires an adjustment in the restricted fund balance. As noted earlier in this report, this reserve will be adjusted 2.25% per City Council

direction at the recent budget workshop, and it will result in a new balance totaling \$1,675,020 as of June 30, 2017. This adjustment of \$36,860 is based on a transfer of excess General Fund revenue to this restricted fund.

Details addressing General Fund transfers, restricted fund transfers and fund balances in the current year and the next two years are reflected in Exhibits 7, 8 and 9.

Other Budget Considerations

Presently, staff does not anticipate any deleterious impacts of potential State actions on Westlake Village's finances for the coming year. However, staff will continue to monitor budget State budget deliberations.

ADDITIONAL BUDGET-RELATED DOCUMENTS

In addition to the preliminary City budget, other items of interest attached as appendices include the following: (1) information pertaining to the City's proposed FY 2016-17 Gann Appropriation Limit; (2) listing of full and part-time staff positions contained in the City budget; (3) budget calendar and synopsis of the City budget process; (4) a listing and description of the City's various revenue categories; (5) copy of the City's Financial Reserve Policy; (6) copy of the City's CIP Fund Reserve Policy; (7) a glossary of City budget terms; (8) "Fiscal Health Report" examining the City's financial condition in the General Fund; and (9) ten-year forecast examining General Fund revenues and expenditures in the operating budget.

EXECUTIVE SUMMARY

**EXECUTIVE SUMMARY
CITY BUDGET
FISCAL YEAR 2016-17**

OVERVIEW

Represents twenty-fourth multi-year budget document prepared by staff.
Incorporates Financial Reserve Policy, and ensures a 2.25% adjustment in FY 2016-17 General Fund reserve level.

Expenditures for all funds and programs (consolidated budget) total \$22,525,215.

GENERAL FUND EXPENDITURES

General Fund operating expenses pegged at \$9,082,820.

REVENUES

Revenues for all funds estimated to total \$14,724,380.

General Fund revenues estimated to total \$11,695,195.

Various Restricted Fund revenues estimated to total \$3,029,185.

Sales and Use Tax estimated to total \$4,296,190, representing 36% of all General Fund revenues.

DEPARTMENTAL EXPENDITURE HIGHLIGHTS

Administrative Department expenditures total \$1,594,510, or 17% of General Fund operating expenses.

Public safety charges of \$2.49 million represent the largest share of General Fund operating costs at approximately 27%.

Funding for Community Services Grant Program totals \$100,000.

City General Department reflects an appropriations to cover LVMCOG dues (\$20,000).

Provides an appropriation totaling \$50,000 to cover costs to complete a multi-year study addressing a new specific plan for an approximate 75-acre aging and underutilized business park/industrial area north of the freeway.

Includes an appropriation of \$35,000 to cover the costs of Sunday Library hours.

Funding provided for 4th of July fireworks event (\$79,400) and Village Trolley program (\$64,300).

Includes appropriation of \$147,000 representing third-year pre-funding of City's "Other Post-Employment Benefits" (OPEB) unfunded liability (for medical obligations).

CAPITAL IMPROVEMENT PROGRAM (CIP)

CIP budget totals \$11.56 million and includes three components: (1) street maintenance (\$1,571,900); (2) streetscape improvements (\$352,200); (3) "other" improvements (\$9,639,800).

ARTERIAL SYSTEM FINANCE PROGRAM (ASFP)

ASFP budget totals \$50,000 to close out Measure R monitoring and audit coordination.

BUILDING MAINTENANCE AND REPLACEMENT PROGRAM

Financial Reserve Policy provides for a transfer of \$25,000 from the General Fund to the Building Maintenance and Replacement Fund.

PROJECTED YEAR-END BALANCES IN SELECTED FUNDS

General Fund: \$6,134,585.

Restricted Capital Improvement Program Fund: \$1,675,020.

Unrestricted Capital Improvement Program Fund: \$8,993,250.

Building Maintenance and Replacement Fund: \$539,700.

Landscaping Assessment District Fund: \$346,590.

Lighting Assessment District Fund: \$389,860.

OTHER FISCAL ISSUES

Proposed FY 2016-17 City budget assumes the continuation of \$100,000 in COPS funding from the State.

EXPERIMENTAL
DETAILS

EXPENDITURE DETAIL

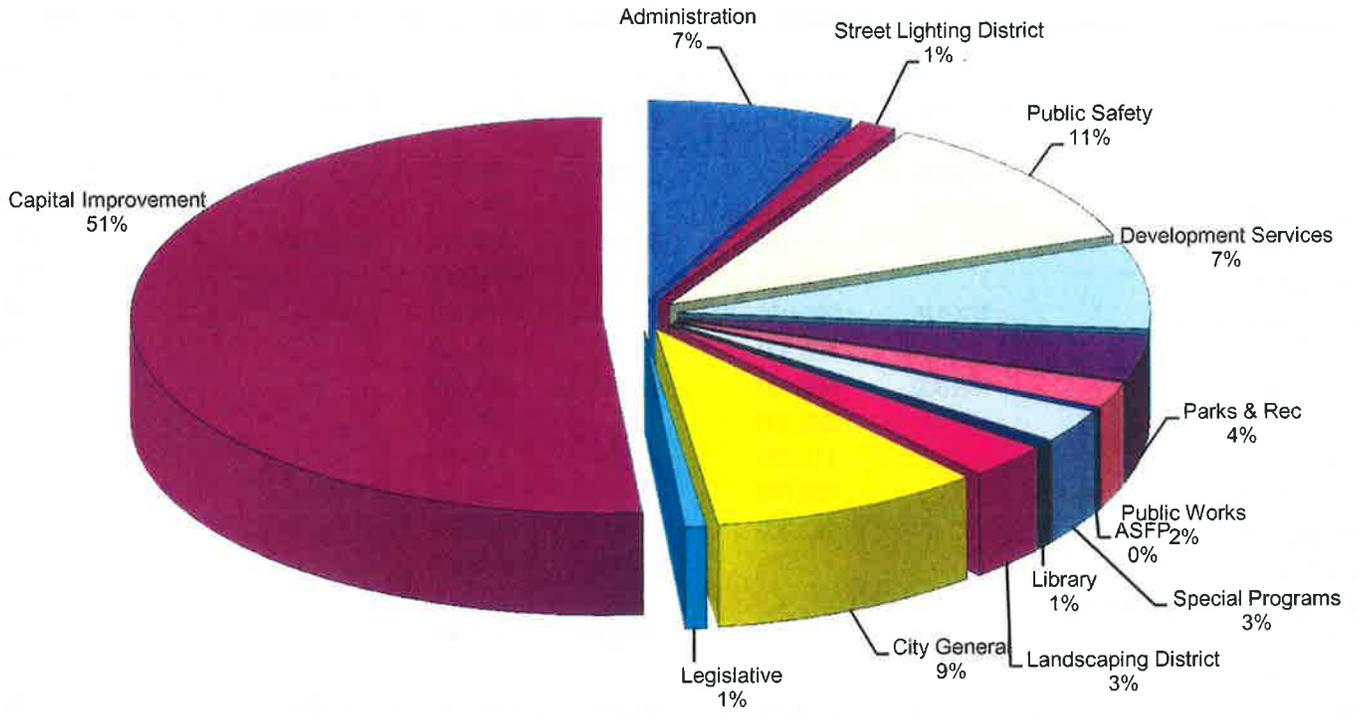
FY 2016-17 BUDGET SUMMARY OF EXPENDITURES

<u>DEPARTMENT/PROGRAM</u>	<u>Personnel</u>	<u>Materials/ Operations</u>	<u>Capital Outlay</u>	<u>Operating Total</u>	<u>Debt Service</u>	<u>Carryover Exp. from FY 2014-15</u>	<u>Total Expenditures</u>
Legislative	\$ 136,640	\$ 28,250	\$ 500	\$ 165,390	\$ -	\$ -	\$ 165,390
Administration	1,368,510	225,500	500	1,594,510	-	-	1,594,510
City General	-	819,100	150,000	969,100	1,136,800	-	2,105,900
Public Safety	-	2,486,015	4,500	2,490,515	-	-	2,490,515
Development Services	377,975	1,200,975	500	1,579,450	-	-	1,579,450
Public Works	-	466,300	-	466,300	-	-	466,300
Parks & Recreation	108,500	689,100	57,000	854,600	-	-	854,600
Special Programs	-	605,300	-	605,300	-	-	605,300
Library	-	115,900	10,500	126,400	-	-	126,400
Landscaping District	-	630,750	-	630,750	-	-	630,750
Street Lighting District	-	292,200	-	292,200	-	-	292,200
Capital Improvement Program	-	-	11,563,900	11,563,900	-	-	11,563,900
Building Maint. & Replacement	-	-	-	-	-	-	-
ASFP	-	-	50,000	50,000	-	-	50,000
Traffic Signal	-	-	-	-	-	-	-
TOTAL:	\$ 1,991,625	\$ 7,559,390	\$ 11,837,400	\$ 21,388,415	\$ 1,136,800	\$ -	\$ 22,525,215

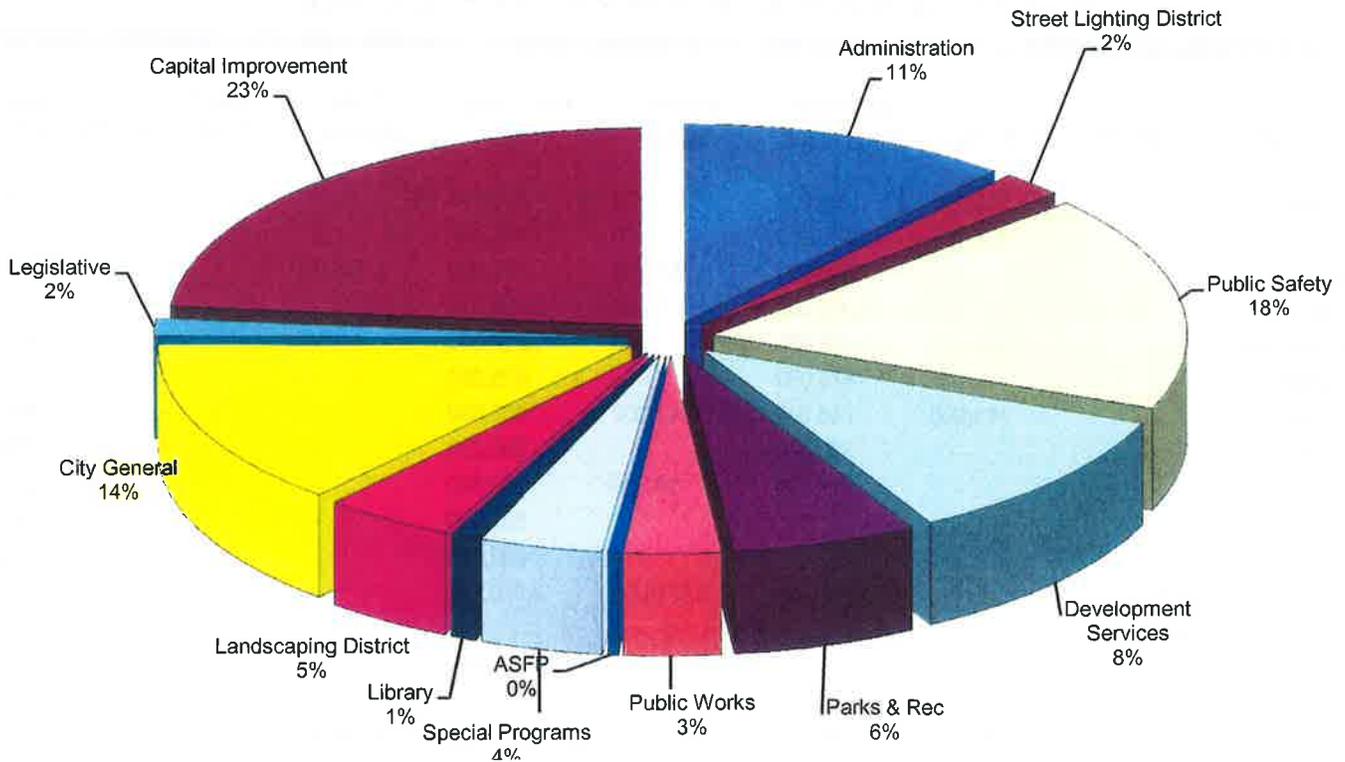
FY 2017-18 BUDGET SUMMARY OF EXPENDITURES

<u>DEPARTMENT/PROGRAM</u>	<u>Personnel</u>	<u>Materials/ Operations</u>	<u>Capital Outlay</u>	<u>Operating Total</u>	<u>Debt Service</u>	<u>Carryover Exp. from FY 2015-16</u>	<u>Total Expenditures</u>
Legislative	\$ 141,410	\$ 68,000	\$ 500	\$ 209,910	\$ -	\$ -	\$ 209,910
Administration	1,407,695	229,200	500	1,637,395	-	-	1,637,395
City General	-	786,800	57,000	843,800	1,138,000	-	1,981,800
Public Safety	-	2,560,330	5,000	2,565,330	-	-	2,565,330
Development Services	388,255	1,178,785	500	1,567,540	-	-	1,567,540
Public Works	-	475,050	-	475,050	-	-	475,050
Parks & Recreation	111,900	746,700	47,000	905,600	-	-	905,600
Special Programs	-	550,200	-	550,200	-	-	550,200
Library	-	119,300	10,500	129,800	-	-	129,800
Landscaping District	-	637,060	-	637,060	-	-	637,060
Street Lighting District	-	302,425	-	302,425	-	-	302,425
Capital Improvement Program	-	-	3,370,950	3,370,950	-	-	3,370,950
Building Maint. & Replacement	-	-	-	-	-	-	-
ASFP	-	-	50,000	50,000	-	-	50,000
Traffic Signal	-	-	-	-	-	-	-
TOTAL:	\$ 2,049,260	\$ 7,653,850	\$ 3,541,950	\$ 13,245,060	\$ 1,138,000	\$ -	\$ 14,383,060

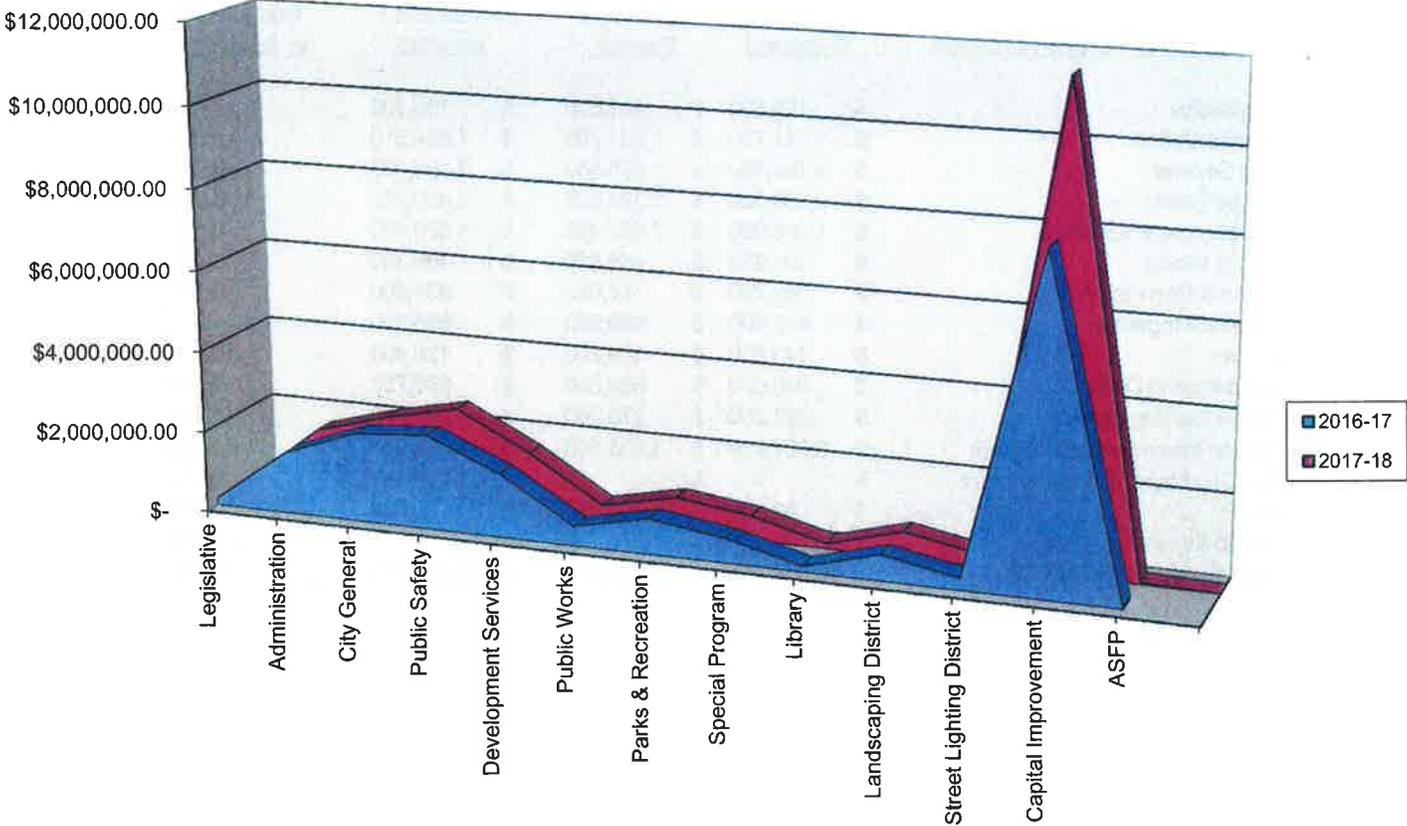
**SUMMARY OF EXPENDITURES
FY 2016-17**



**SUMMARY OF EXPENDITURES
FY 2017-18**



SUMMARY OF EXPENDITURES



SUMMARY COMPARISON OF EXPENDITURES FY 2015-16 AND FY 2016-17

DEPARTMENT/PROGRAM	FY 2015-16 Budgeted	FY 2015-16 Estimated Expend.	FY 2016-17 Adopted	% Change Budgeted to Adopted
Legislative	\$ 178,520	\$ 181,620	\$ 165,390	-7.4%
Administration	\$ 1,511,790	\$ 1,521,790	\$ 1,594,510	5.5%
City General	\$ 2,190,850	\$ 1,975,850	\$ 2,105,900	-3.9%
Public Safety	\$ 2,334,300	\$ 2,324,035	\$ 2,490,515	6.7%
Development Services	\$ 1,588,095	\$ 1,625,495	\$ 1,579,450	-0.5%
Public Works	\$ 498,250	\$ 466,865	\$ 466,300	-6.4%
Parks & Recreation	\$ 882,720	\$ 757,045	\$ 854,600	-3.2%
Special Programs	\$ 612,600	\$ 620,900	\$ 605,300	-1.2%
Library	\$ 143,800	\$ 109,200	\$ 126,400	-12.1%
Landscaping District	\$ 640,650	\$ 600,350	\$ 630,750	-1.5%
Street Lighting District	\$ 297,200	\$ 270,200	\$ 292,200	-1.7%
Capital Improvement Program	\$ 8,087,980	\$ 3,896,585	\$ 11,563,900	43.0%
Building Maint. & Replacement	\$ -	\$ -	\$ -	0.0%
ASFP	\$ 82,000	\$ 505,450	\$ 50,000	-39.0%
Traffic Signal	\$ -	\$ -	\$ -	0.0%
TOTAL EXPENDITURES	\$ 19,048,755	\$ 14,855,385	\$ 22,525,215	18.3%

REVENUE
DETAIL

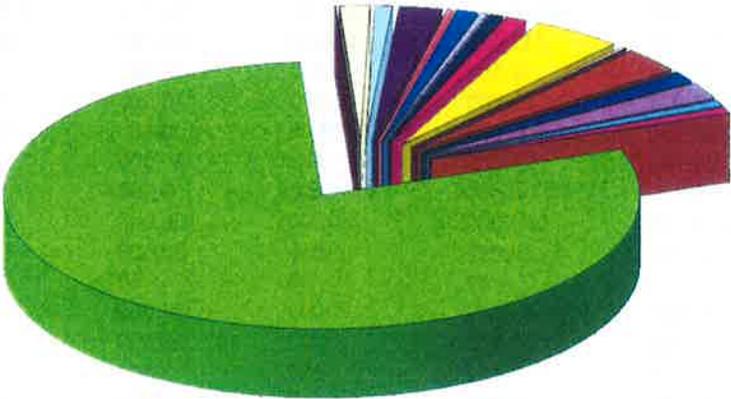
REVENUE DETAIL

FISCAL YEARS 2016-17 & 2017-18

REVENUE PROJECTIONS

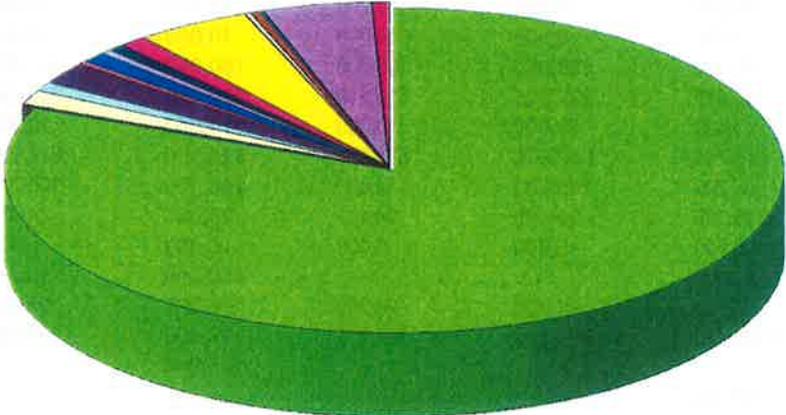
REVENUE SOURCE	ACCOUNT NUMBER	ACTUAL REVENUE FY 2014-15	BUDGETED REVENUE FY 2015-16	PROJECTED REVENUE FY 2015-16	ADOPTED REVENUE FY 2016-17	PROPOSED REVENUE FY 2017-18
GENERAL FUND						
Property Tax	3110	\$ 1,957,730	\$ 1,949,300	\$ 1,977,305	\$ 1,997,080	\$ 2,017,050
Property Transfer Tax	3111	153,415	115,000	100,250	115,000	116,150
Sales and Use Tax	3120	4,358,690	4,100,000	4,232,700	4,296,190	4,360,635
Transient Occupancy Tax	3131	3,223,155	3,030,000	3,375,000	3,391,875	3,408,835
Franchise Fees	3133	421,735	411,075	420,400	421,000	421,500
Animal Control Fees	3211	12,205	12,500	12,500	12,500	12,500
Encroachment Permit Fees	3219	48,805	42,000	35,000	40,000	40,000
Building Permits	3220	1,274,680	400,000	675,000	400,000	400,000
Industrial Waste Fees	3221	23,760	21,000	21,085	21,000	21,200
Film Permit Fees	3223	6,200	6,000	6,000	6,000	6,200
Motor Vehicle In-Lieu	3322	767,150	765,000	765,000	766,000	766,500
Planning & Zoning Fees	3410	26,305	25,000	19,850	20,000	21,000
Sales of Maps and Copies	3411	-	50	50	50	50
Sports Field Usage Fees	3424	18,985	81,000	70,000	85,000	90,000
Caltrans Landscape Maint	3425	37,820	40,000	38,000	38,000	38,000
Court Fines	3520	3,985	3,500	3,500	3,500	3,500
Investment Earnings	3610	41,180	40,000	45,000	47,000	50,000
Other Revenue	3690	1,735,745	40,000	30,000	35,000	35,000
Total General Fund:		\$ 14,111,545	\$ 11,081,425	\$ 11,826,640	\$ 11,695,195	\$ 11,808,120
RESTRICTED FUNDS						
Gas Tax - 2106	3326	\$ 32,920	\$ 31,000	\$ 29,675	\$ 30,500	\$ 32,000
Gas Tax - 2107	3327	61,730	69,900	70,780	73,055	74,000
Gas Tax - 2107.5	3328	2,000	2,000	2,000	2,000	2,000
Gas Tax - 2105	3329	48,235	50,875	51,030	52,605	54,000
Gas Tax - 2103	3330	82,435	44,180	39,280	64,500	45,000
Proposition C Return	3313	122,805	126,600	125,600	128,000	128,000
Traffic Safety Fines	3510	34,750	33,500	30,000	30,000	32,000
Prop. A Park Bond	3315	34,470	26,400	35,800	47,800	39,300
Proposition A	3121	147,515	151,400	151,400	154,300	154,300
Westlake Transit	3123	49,290	53,000	46,200	47,000	50,000
Senior Taxi	3124	9,455	8,500	10,000	10,000	10,000
Recycling Fees	3426	158,190	155,000	160,000	160,000	160,000
Street Lighting	3710	315,450	297,200	316,410	316,410	318,910
Air Quality (AB 2766)	3692	13,420	10,000	10,000	10,000	10,000
Landscape District	3710	673,715	640,650	674,350	674,350	679,130
COPS	3694	106,230	100,000	114,620	100,000	100,000
CDBG	3695	25,145	24,440	24,440	24,065	24,000
TDA - Article 3	3314	5,520	5,000	5,000	5,000	5,000
County Park Grant	3750	50,000	-	-	450,000	50,000
Measure R- Local Return	3624	91,790	94,200	94,200	96,000	96,000
Measure R High. Oper. Imp.	3626	1,330,460	872,890	631,300	199,300	557,000
Surface Transport Prog-Loc	3693	-	-	-	145,600	-
State Park Grant	3740	200,000	-	-	-	-
HSIP Funds	3741	21,855	-	-	-	-
CalRecycle Grant	3721	67,345	-	7,480	-	-
Highway Bridge Program	3628	-	119,500	-	106,200	-
WLV Found-Comm Park Cont	3679	322,820	100,000	109,215	100,000	100,000
Water Quality Grant	3700	-	192,000	-	-	-
COP Bond Refinancing	3990	-	4,000,000	4,000,000	-	-
Investment Earnings	3610	3,420	2,000	2,000	2,500	3,000
Total Res. Funds:		\$ 4,010,965	\$ 7,210,235	\$ 6,740,780	\$ 3,029,185	\$ 2,723,640
TOTAL ALL FUNDS		\$ 18,122,510	\$ 18,291,660	\$ 18,567,420	\$ 14,724,380	\$ 14,531,760

**SUMMARY OF REVENUE
FY 2016-17**



- General Fund - 79%
- Air Quality-- .04%
- Gas Tax -2%
- Prop C -0.9%
- Street Lighting-2%
- Prop A Park Bond-0.3%
- Prop A-1%
- Westlake Transit-1%
- COPS-1%
- Recycling-1%
- Landscape District-5%
- Traffic Safety Fines-0.3%
- TDA-Article-.02%
- County Park Grant-3%
- CDBG-0.1%
- Surface Transport.-.2%
- Measure R-2%
- Highway Bridge-1%
- WLV Found Cont-1%
- HSIP Funds-.3%
- CalRecycle Grant-1%

**SUMMARY OF REVENUE
FY 2017-18**



- General Fund-81%
- Air Quality-0%
- Gas Tax -1%
- Prop C -1%
- Street Lighting-2%
- Prop A Park Bond-0.2%
- Prop A-1%
- Westlake Transit-0.4%
- COPS-1%
- Recycling-1%
- Landscape District-5%
- Traffic Safety Fines-0.2%
- TDA-Article-0.3%
- County Park Grant-0%
- CDBG-0.1%
- Surface Transport.-0%
- Measure R -4%
- Highway Bridge
- WLV Found Cont
- Investment Earnings
-
-

THE UNIVERSITY OF
MICHIGAN LIBRARY

PROJECTED FUND BALANCES

CITY OF WESTLAKE VILLAGE PROJECTED FUND BALANCES

Fiscal Year 2015-16 Fund	Projected Balance 7/1/15	Projected Revenues	General Fund Transfers	Restricted Fund Transfers-Out	Restricted Fund Transfers-In	Carryover Exp. From FY 2014-15	Current Fiscal Year Expenditures	Estimated Ending Balance 6/30/16
General	\$ 5,867,575	\$ 11,826,640	\$ (3,022,395)	\$ -	\$ -	\$ -	\$ 8,672,225	\$ 5,999,595
State Gas Tax	176,705	192,765	-	-	-	-	204,515	164,955
Traffic Safety	-	30,000	-	-	-	-	30,000	-
Proposition A Local Transit	-	197,600	-	-	-	-	197,600	-
Proposition C Return	-	135,600	-	-	-	-	135,600	-
Traffic Signalization	311,165	-	-	(233,500)	-	-	-	77,665
Capital Improvement								
Restricted	1,602,115	-	36,045	-	-	-	-	1,638,160
Unrestricted	12,933,055	-	2,961,350	-	1,158,005	-	3,896,585	13,155,825
Building Maint. & Replacement	489,700	-	25,000	-	-	-	-	514,700
Air Quality	64,990	10,000	-	-	-	-	6,000	68,990
Recycling	57,595	160,000	-	-	-	-	157,000	60,595
Arterial Financing	163,555	-	-	-	455,450	-	505,450	113,555
Lighting District	419,440	316,410	-	-	-	-	270,200	465,650
Landscape District	273,860	674,350	-	(44,870)	-	-	600,350	302,990
Park Bond	-	35,800	-	-	-	-	35,800	-
CDBG	-	24,440	-	-	-	-	24,440	-
COPS/Brulte	-	114,620	-	-	-	-	114,620	-
CLEEP	9,000	-	-	-	-	-	-	9,000
TDA Article 3	-	5,000	-	-	-	-	5,000	-
Measure R Local Return	-	94,200	-	(94,200)	-	-	-	-
Measure R Highway Other Imp	(362,130)	631,300	-	(1,124,190)	-	-	-	(845,020)
State Park Grant	-	-	-	-	-	-	-	-
County Park Grant	-	-	-	-	-	-	-	-
County Trail Grant	-	-	-	-	-	-	-	-
Cal Recycle Grant	-	7,480	-	(7,480)	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	-
Water Quality Grant	-	-	-	-	-	-	-	-
COP Bond Proceeds	-	4,000,000	-	-	-	-	-	4,000,000
WLY Foundation-Comm Park Cont	-	109,215	-	(109,215)	-	-	-	-
Surface Transport Prog-LOC	-	-	-	-	-	-	-	-
Total	22,016,625	18,565,420	(1)	(1,613,455)	1,613,455	-	14,855,385	25,726,660

Notes:

(1) This total does not include the projected \$3,000 in investment earnings to be spread among the various restricted funds.

CITY OF WESTLAKE VILLAGE PROJECTED FUND BALANCES

Fiscal Year 2016-17 Fund	Projected Balance 7/1/16	Projected Revenues	General Fund Transfers	Restricted Fund Transfers-Out	Restricted Fund Transfers-In	Carryover Exp. From FY 2015-16	Current Fiscal Year Expenditures	Estimated Ending Balance 6/30/17
General	\$5,999,595	\$ 11,695,195	\$ (2,477,385)	\$ -	\$ -	\$ -	\$ 9,082,820	\$ 6,134,585
State Gas Tax	164,955	222,660	-	-	-	-	207,300	180,315
Traffic Safety	-	30,000	-	-	-	-	30,000	-
Proposition A Local Transit	-	201,300	-	-	-	-	201,300	-
Proposition C Return	-	138,000	-	-	-	-	138,000	-
Traffic Signalization	77,665	-	-	-	-	-	-	77,665
Capital Improvement								
Restricted	1,638,160	-	36,860	-	-	-	-	1,675,020
Unrestricted	13,155,825	-	2,403,525	-	4,997,800	-	11,563,900	8,993,250
Building Maint. & Replacement	514,700	-	25,000	-	-	-	-	539,700
Air Quality	68,990	10,000	-	-	-	-	6,400	72,590
Recycling	60,595	160,000	-	-	-	-	145,680	74,915
Arterial Financing	113,555	-	12,000	-	50,000	-	50,000	125,555
Lighting District	465,650	316,410	-	(100,000)	-	-	292,200	389,860
Landscape District	302,990	674,350	-	-	-	-	630,750	346,590
Park Bond	-	47,800	-	-	-	-	47,800	-
CDBG	-	24,065	-	-	-	-	24,065	-
COPS/Brulte	-	100,000	-	-	-	-	100,000	-
CLEEP	9,000	-	-	-	-	-	5,000	9,000
TDA Article 3	-	5,000	-	-	-	-	-	-
Measure R Local Return	-	96,000	-	(96,000)	-	-	-	-
Measure R Highway Other Imp	(845,020)	199,300	-	(50,000)	-	-	-	(695,720)
State Park Grants	-	-	-	-	-	-	-	-
County Park Grants	-	-	-	-	-	-	-	-
County Trail Grant	-	450,000	-	(450,000)	-	-	-	-
Cal Recycle Grant	-	-	-	-	-	-	-	-
Highway Bridge Program	-	106,200	-	(106,200)	-	-	-	-
Water Quality Grant	-	-	-	-	-	-	-	-
COP Bond Proceeds	4,000,000	-	-	(4,000,000)	-	-	-	-
WLV Foundation Comm Park Co	-	100,000	-	(100,000)	-	-	-	-
Surface Transport Prog-LOC	-	145,600	-	(145,600)	-	-	-	-
Total	25,726,660	14,721,880	(1)	(5,047,800)	5,047,800	-	22,525,215	17,923,325

Notes:

(1) This total does not include the projected \$2,500 in investment earnings to be spread among the various restricted funds.

CITY OF WESTLAKE VILLAGE PROJECTED FUND BALANCES

Fiscal Year 2017-18 Fund	Projected Balance 7/1/17	Projected Revenues	General Fund Transfers	Restricted Fund Transfers-Out	Restricted Fund Transfers-In	Carryover Exp. From EY 2016-17	Current Fiscal Year Expenditures	Estimated Ending Balance 6/30/18
General	\$6,134,585	\$11,808,120	\$ (2,551,615)	-	\$ -	\$ -	\$ 9,118,475	\$ 6,272,615
State Gas Tax	180,315	207,000	-	-	-	-	212,550	174,765
Traffic Safety	-	32,000	-	-	-	-	32,000	-
Proposition A Local Transit	-	204,300	-	-	-	-	204,300	-
Proposition C Return	-	138,000	-	-	-	-	138,000	-
Traffic Signalization	77,665	-	-	-	-	-	-	77,665
Capital Improvement								
Restricted	1,675,020	-	37,690	-	-	-	-	1,712,710
Unrestricted	8,993,250	-	2,488,925	-	246,000	-	3,370,950	8,357,225
Building Maint. & Replacement	539,700	-	25,000	-	-	-	-	564,700
Air Quality	72,590	10,000	-	-	-	-	-	82,590
Recycling	74,915	160,000	-	-	-	-	149,000	85,915
Aerial Financing	125,555	-	-	-	50,000	-	50,000	125,555
Lighting District	389,860	318,910	-	-	-	-	302,425	406,345
Landscape District	346,590	679,130	-	-	-	-	637,060	388,660
Park Bond	-	39,300	-	-	-	-	39,300	-
COBG	-	24,000	-	-	-	-	24,000	-
COPS/Brulte	-	100,000	-	-	-	-	100,000	-
CLEEP	9,000	-	-	-	-	-	-	9,000
TDA Article 3	-	5,000	-	-	-	-	5,000	-
Measure R Local Return	-	96,000	-	(96,000)	-	-	-	-
Measure R Highway Other Imp	(695,720)	557,000	-	(50,000)	-	-	-	(188,720)
State Park Grant	-	-	-	-	-	-	-	-
County Park Grant	-	50,000	-	(50,000)	-	-	-	-
County Trail Grant	-	-	-	-	-	-	-	-
Cal Recycle Grant	-	-	-	-	-	-	-	-
Highway Bridge Program	-	-	-	-	-	-	-	-
Water Quality Grant	-	-	-	-	-	-	-	-
COP Bond Proceeds	-	-	-	-	-	-	-	-
WLV Foundation Comm Park Co	-	100,000	-	(100,000)	-	-	-	-
Surface Transport Prog-LOC	-	-	-	-	-	-	-	-
Total	17,923,325	14,528,760 (1)	-	(296,000)	296,000	-	14,383,060	18,069,025

Notes:

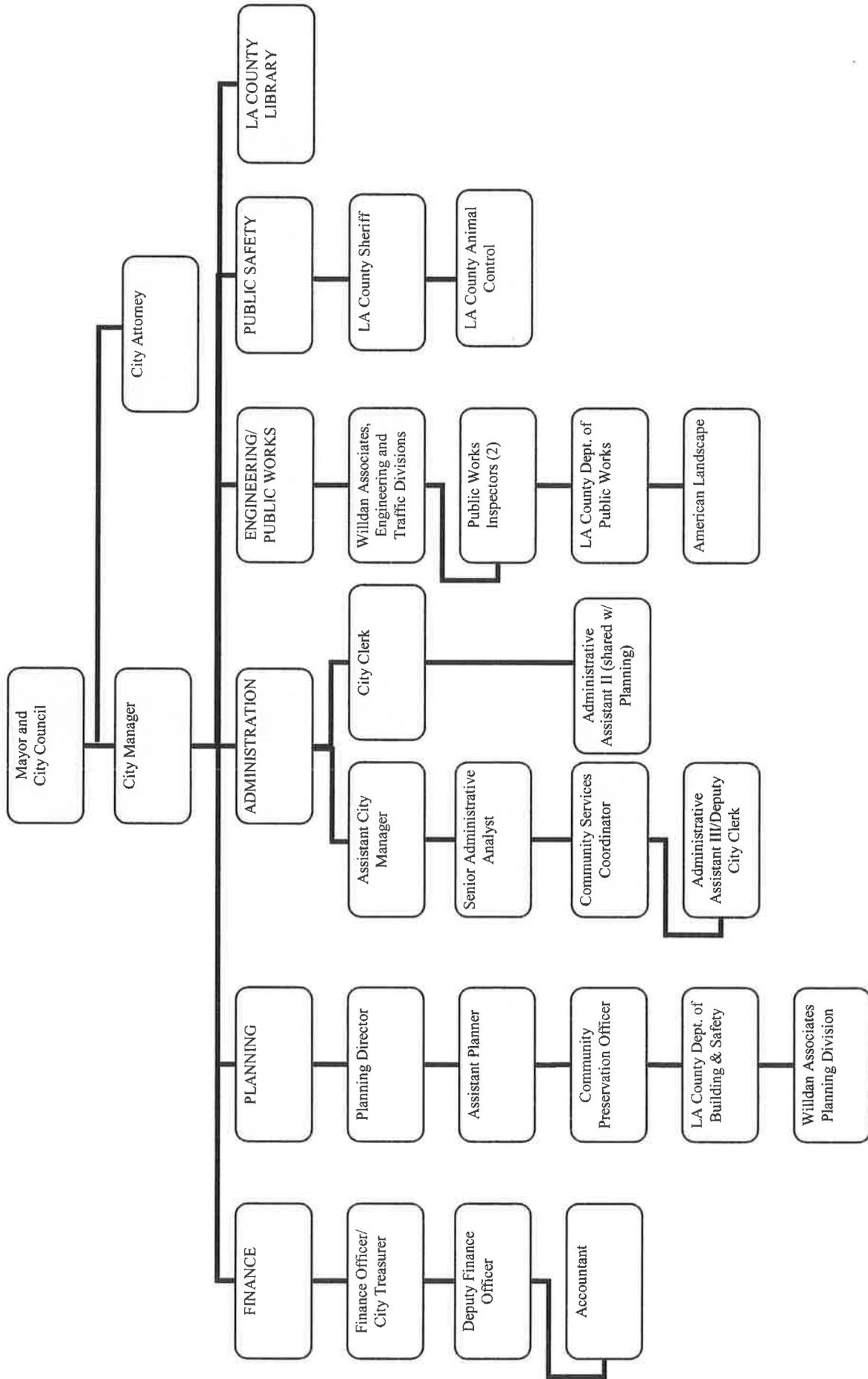
(1) This total does not include the projected \$3,000 in investment earnings to be spread among the various restricted funds.

Organizational Chart

Experimental
Investigation of
the
Effect of
Temperature on
the
Rate of
Reaction

Departmental Expenditure Detail

CITY OF WESTLAKE VILLAGE ORGANIZATIONAL CHART



CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: LEGISLATIVE

Account: 4110

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u>		<u>2016-17</u> <u>Adopted</u>	<u>2017-18</u> <u>Proposed</u>
		<u>Current</u> <u>Budget</u>	<u>Estimated</u> <u>Expenses</u>		
EMPLOYEE SERVICES	\$ 117,180	\$ 116,020	\$ 115,025	\$ 136,640	\$ 141,410
OPERATIONS EXPENSE	\$ 10,505	\$ 62,000	\$ 66,345	\$ 28,250	\$ 68,000
CAPITAL OUTLAY	\$ -	\$ 500	\$ 250	\$ 500	\$ 500
TOTAL	\$ 127,685	\$ 178,520	\$ 181,620	\$ 165,390	\$ 209,910

NARRATIVE

Expenditures under this Department support the activities and work of the City Council. The five-member City Council is elected by the citizens of Westlake Village for four-year overlapping terms. The City Council has responsibility for developing overall City-wide policies which are translated into municipal programs and projects to serve the needs of the community. The City Council appoints the City Manager to implement programs and to carry out the operations of the City. The City Council also appoints members to various advisory commissions, boards, and committees to assist with the development of City policy through various studies, research projects, and recommendations. Members of the City Council also represent the community in regional and statewide associations and organizations.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: LEGISLATIVE

Account: 4110

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15 Actual</u>	<u>2015-16</u>		<u>Budget to Estimated (Variance)</u>	<u>2016-17 Adopted</u>	<u>2017-18 Proposed</u>
		<u>Current Budget</u>	<u>Estimated Expenses</u>			
<u>EMPLOYEE SERVICES</u>						
01-014 Statutory Stipend	\$ 17,100	\$ 18,000	\$ 16,800	\$ (1,200)	\$ 18,000	\$ 18,000
01-021 Retirement	\$ 3,015	\$ 2,700	\$ 2,200	\$ (500)	\$ 2,795	\$ 2,900
01-030 Medical Insurance	\$ 96,195	\$ 93,900	\$ 95,050	\$ 1,150	\$ 114,820	\$ 119,410
01-040 Workers' Compensation	\$ 410	\$ 450	\$ 450	\$ -	\$ 450	\$ 475
01-042 Unemployment Insurance	\$ 305	\$ 750	\$ 350	\$ (400)	\$ 375	\$ 400
01-043 Medicare	\$ 155	\$ 220	\$ 175	\$ (45)	\$ 200	\$ 225
Total Employee Services:	\$ 117,180	\$ 116,020	\$ 115,025	\$ (995)	\$ 136,640	\$ 141,410
<u>OPERATIONS EXPENSE</u>						
01-170 Meetings & Conferences	\$ 8,660	\$ 15,000	\$ 24,845	\$ 9,845	\$ 17,500	\$ 18,000
01-190 Election Expense	\$ -	\$ 37,000	\$ 39,500	\$ 2,500	\$ 750	\$ 40,000
01-320 Special Departmental Expense	\$ 1,845	\$ 10,000	\$ 2,000	\$ (8,000)	\$ 10,000	\$ 10,000
Total Operating Expenses:	\$ 10,505	\$ 62,000	\$ 66,345	\$ 4,345	\$ 28,250	\$ 68,000
<u>CAPITAL OUTLAY</u>						
01-430 Office Furniture & Equipment	\$ -	\$ 500	\$ 250	\$ (250)	\$ 500	\$ 500
Total Capital Outlay:	\$ -	\$ 500	\$ 250	\$ (250)	\$ 500	\$ 500
TOTAL DEPARTMENTAL COSTS:	\$ 127,685	\$ 178,520	\$ 181,620	\$ 3,100	\$ 165,390	\$ 209,910

FUND REVENUE SOURCE

01 General Fund
Total Revenue:

2016-17 PROJECTED

\$ 165,390
\$ 165,390

2017-18 PROJECTED

\$ 209,910
\$ 209,910

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: LEGISLATIVE

Account: 4110

EMPLOYEE SERVICES

014 Statutory Stipend

Includes individual stipends totaling \$300 per month per City Councilmember.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Includes annual insurance costs for the five City Councilmember positions under this department.

040 Workers' Compensation

Reflects costs to provide workers' compensation coverage.

042 Unemployment Insurance

Reflects annual insurance coverage charges paid to the State Employment Development Department.

043 Medicare

Federal law requires this coverage at the employer rate of 1.45% of salaries or stipends.

OPERATIONS EXPENSE

170 Meetings & Conferences

Includes attendance at various conferences, seminars and meetings including the annual League of California Cities Conference, League-sponsored Mayors and Councilmembers Executive Forum, monthly Las Virgenes Malibu Council of Governments meetings, and other miscellaneous meetings, conferences, and seminars, etc.

190 Election Expense

Projected FY 2017-18 expenditures reflect anticipated costs associated with the City election to be held in November, 2017.

320 Special Departmental Expense

Provides for unexpected expenditures incurred during the year along with the purchasing of various supplies, materials resource documents, etc. for use in this department.

CAPITAL OUTLAY

430 Office Furniture & Equipment

Reflects acquisition of furniture and equipment for the City Council office and meeting room.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: ADMINISTRATION

Account: 4120

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u>		<u>2016-17</u> <u>Adopted</u>	<u>2017-18</u> <u>Proposed</u>
		<u>Current</u> <u>Budget</u>	<u>Estimated</u> <u>Expenses</u>		
EMPLOYEE SERVICES	\$ 1,259,405	\$ 1,290,340	\$ 1,309,340	\$ 1,368,510	\$ 1,407,695
OPERATIONS EXPENSE	\$ 159,515	\$ 220,950	\$ 212,150	\$ 225,500	\$ 229,200
CAPITAL OUTLAY	\$ -	\$ 500	\$ 300	\$ 500	\$ 500
TOTAL	\$ 1,418,920	\$ 1,511,790	\$ 1,521,790	\$ 1,594,510	\$ 1,637,395

NARRATIVE

Expenditures approved under this Department support the general administrative activities of the City which include management, legal, records, and financial services. The City Manager is appointed by, and serves at the pleasure of, the City Council to ensure that policies and programs established by the City Council are properly and effectively implemented. The City Clerk's office also operates under this Department and is responsible for the management of all operations and records of the municipal corporation. The City Attorney's office provides legal advice to the City Council and staff, and is instrumental in the preparation of legal documents including all resolutions, ordinances and contracts reviewed and adopted by the City Council. Finally, the City Treasurer is responsible for supervision of the City treasury, investment of funds, monthly revenue/expenditure reports, and the preparation of the comprehensive annual financial report and audit.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: ADMINISTRATION

Account: 4120

EXPENSE CLASSIFICATION	2014-15	2015-16		Budget to	2016-17	2017-18
	<u>Actual</u>	<u>Current Budget</u>	<u>Estimated Expenses</u>	<u>Estimated (Variance)</u>	<u>Adopted</u>	<u>Proposed</u>
EMPLOYEE SERVICES						
01-010 Salaries - Full-time	\$ 802,685	\$ 829,860	\$ 838,775	\$ 8,915	\$ 869,490	\$ 886,880
01-011 Salaries - Part-time	\$ 83,655	\$ 75,000	\$ 85,000	\$ 10,000	\$ 87,125	\$ 89,305
01-013 Overtime	\$ 1,235	\$ 3,000	\$ 2,800	\$ (200)	\$ 3,000	\$ 3,000
01-021 Retirement	\$ 165,460	\$ 168,095	\$ 170,580	\$ 2,485	\$ 184,550	\$ 195,115
01-030 Medical Insurance	\$ 137,385	\$ 145,155	\$ 140,000	\$ (5,155)	\$ 149,800	\$ 157,300
01-040 Workers' Compensation	\$ 22,145	\$ 20,910	\$ 22,500	\$ 1,590	\$ 23,000	\$ 23,500
01-042 Unemployment Insurance	\$ 2,365	\$ 2,500	\$ 2,400	\$ (100)	\$ 2,500	\$ 2,550
01-043 Medicare	\$ 22,630	\$ 23,785	\$ 24,240	\$ 455	\$ 25,000	\$ 26,000
01-045 Deferred Compensation	\$ 11,045	\$ 11,235	\$ 12,245	\$ 1,010	\$ 13,245	\$ 13,245
01-050 Auto and Insurance Allowance	\$ 10,800	\$ 10,800	\$ 10,800	\$ -	\$ 10,800	\$ 10,800
Total Employee Services:	\$ 1,259,405	\$ 1,290,340	\$ 1,309,340	\$ 19,000	\$ 1,368,510	\$ 1,407,695
OPERATIONS EXPENSE						
01-110 Contract Svcs - Legal	\$ 131,425	\$ 180,000	\$ 170,000	\$ (10,000)	\$ 180,000	\$ 182,000
01-112 Contract Svcs - Temp Services	\$ -	\$ 500	\$ 250	\$ (250)	\$ 500	\$ 500
01-117 Internship Program	\$ -	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,500
01-140 Memberships	\$ 8,115	\$ 7,500	\$ 8,200	\$ 700	\$ 8,500	\$ 9,000
01-141 Publications/Subscriptions	\$ -	\$ 500	\$ 200	\$ (300)	\$ 500	\$ 500
01-170 Meetings & Conferences	\$ 16,850	\$ 15,000	\$ 26,000	\$ 11,000	\$ 20,000	\$ 21,000
01-171 Employee Training	\$ 1,470	\$ 3,000	\$ 1,000	\$ (2,000)	\$ 2,500	\$ 2,500
01-172 Mileage Reimbursement	\$ 1,405	\$ 950	\$ 1,500	\$ 550	\$ 1,500	\$ 1,700
01-320 Special Departmental Expense	\$ 250	\$ 10,000	\$ 1,500	\$ (8,500)	\$ 8,500	\$ 8,500
Total Operating Expenses:	\$ 159,515	\$ 220,950	\$ 212,150	\$ (8,800)	\$ 225,500	\$ 229,200
CAPITAL OUTLAY						
01-430 Office Furniture & Equipment	\$ -	\$ 500	\$ 300	\$ (200)	\$ 500	\$ 500
Total Capital Outlay:	\$ -	\$ 500	\$ 300	\$ (200)	\$ 500	\$ 500
TOTAL DEPARTMENTAL COSTS:	<u>\$ 1,418,920</u>	<u>\$ 1,511,790</u>	<u>\$ 1,521,790</u>	<u>\$ 10,000</u>	<u>\$ 1,594,510</u>	<u>\$ 1,637,395</u>
FUND REVENUE SOURCE		2016-17 PROJECTED		2017-18 PROJECTED		
01 General Fund		\$ 1,594,510		\$ 1,637,395		
Total Revenue:		\$ 1,594,510		\$ 1,637,395		

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: ADMINISTRATION

Account: 4120

EMPLOYEE SERVICES

010 Salaries - Full-time

Includes salaries for seven full-time positions involving the City Manager, Assistant City Manager, Senior Administrative Analyst, City Clerk/Executive Secretary, Accountant, Administrative Assistant/Deputy City Clerk and Administrative Assistant.

011 Salaries - Part-Time

Includes compensation for the part-time temporary positions of one City Treasurer/Finance Officer and two Deputy Finance Officers as well as additional outside finance assistance as needed.

013 Overtime

Covers costs associated with occasional overtime required throughout the year.

021 Retirement

Represents the allocation of Public Employees Retirement System costs for the positions in this department.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the seven positions funded in this department.

040 Workers' Compensation

Reflects costs to provide workers' compensation coverage.

042 Unemployment Insurance

Reflects annual insurance coverage charges paid to the State Employment Development Department for the seven positions in this department.

043 Medicare

Federal law requires this coverage with the City paying both the employer and employee rates.

045 Deferred Compensation

Reflects the City's contribution toward the employees' deferred compensation program.

050 Auto Allowance

FY 2016-17 appropriations cover an auto allowance for both the City Manager and Assistant City Manager positions.

OPERATIONS EXPENSE

110 Contract Services - Legal

Covers costs for general legal services and City Attorney attendance at City Council meetings provided by contract with the firm of Richards, Watson & Gershon.

112 Contract Services - Temporary Services

Provides for outside secretarial services on an as-needed basis throughout the year.

117 Internship Program

Includes a stipend for the City's college summer internship program.

CITY OF WESTLAKE VILLAGE EXPENSE DESCRIPTION

Department: ADMINISTRATION

Account: 4120

140 Memberships

Accounts for memberships and/or participation in such organizations as the City Clerk's Association, Municipal Management Assistants of Southern California, International City Management Association, California City Manager's Foundation, local service clubs, etc.

170 Meetings & Conferences

Includes staff attendance at such events as the League of California Cities Annual Conference. Also covers costs for attendance at other seminars/meetings throughout the year such as the League's annual City Managers' Department Meeting, City Clerk's Association seminars, etc.

171 Employee Training

Provides staff an opportunity to attend pertinent meetings, seminars and workshops to foster on-going job-related training and education.

172 Mileage Reimbursement

Provides reimbursement to employees for use of personal automobiles while on City-related business.

320 Special Departmental Expense

Covers unanticipated departmental costs which may arise throughout the year.

CAPITAL OUTLAY

430 Office Furniture & Equipment

Reflects acquisition of furniture and equipment as needed.

CITY OF WESTLAKE VILLAGE DEPARTMENT SUMMARY & NARRATIVE

Department: CITY GENERAL	Account: 4190
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<u>EXPENSE CLASSIFICATION</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u> <u>Current</u> <u>Budget</u>	<u>Estimated</u> <u>Expenses</u>	<u>2016-17</u> <u>Adopted</u>	<u>2017-18</u> <u>Proposed</u>
OPERATIONS EXPENSE	\$ 744,810	\$ 961,900	\$ 901,400	\$ 819,100	\$ 786,800
CAPITAL OUTLAY	\$ 10,650	\$ 95,200	\$ 88,500	\$ 150,000	\$ 57,000
DEBT SERVICE	\$ 1,024,475	\$ 1,133,750	\$ 985,950	\$ 1,136,800	\$ 1,138,000
TOTAL	\$ 1,779,935	\$ 2,190,850	\$ 1,975,850	\$ 2,105,900	\$ 1,981,800

NARRATIVE

Expenditures approved under this Department fund the general support operations required by all City programs. Included are such activities as liability insurance coverage (through the Southern California Joint Powers Insurance Authority), annual audit of City finances, data processing, sales tax audit services, City memberships, equipment rentals, general postage charges, etc. This Department also reflects other costs associated with the Civic Center, including utilities and janitorial services.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: CITY GENERAL

Account: 4190

EXPENSE CLASSIFICATION	2014-15	2015-16		Budget to	2016-17	2017-18
	Actual	Current Budget	Estimated Expenses	Estimated (Variance)	Adopted	Proposed
OPERATIONS EXPENSE						
01-100 Legal Notices - Advertising	\$ 6,580	\$ 5,000	\$ 4,000	\$ (1,000)	\$ 5,000	\$ 5,000
01-111 Contract Svcs - Audit	\$ 29,285	\$ 47,600	\$ 47,600	\$ -	\$ 35,000	\$ 47,600
01-113 Contract Svcs - Other	\$ 121,770	\$ 129,100	\$ 127,700	\$ (1,400)	\$ 143,700	\$ 143,700
01-114 Contract Svcs - Data Proc.	\$ 2,700	\$ 2,800	\$ 2,800	\$ -	\$ 3,000	\$ 3,000
01-120 Insurance Premiums	\$ 29,790	\$ 62,700	\$ 54,800	\$ (7,900)	\$ 86,400	\$ 92,200
01-131 Maintenance & Repair	\$ 46,260	\$ 45,200	\$ 45,200	\$ -	\$ 50,000	\$ 51,500
01-132 Office & IT Equip. Maint.	\$ 41,680	\$ 42,000	\$ 42,000	\$ -	\$ 43,000	\$ 44,300
01-140 Memberships	\$ 11,855	\$ 12,200	\$ 11,300	\$ (900)	\$ 11,300	\$ 11,500
01-141 Publications	\$ 10,085	\$ 8,000	\$ 6,000	\$ (2,000)	\$ 6,500	\$ 7,000
01-150 Postage	\$ 5,435	\$ 7,000	\$ 6,000	\$ (1,000)	\$ 6,000	\$ 6,000
01-162 Equipment Rental	\$ 11,500	\$ 11,000	\$ 13,000	\$ 2,000	\$ 14,500	\$ 15,000
01-180 Utilities - Water	\$ 8,775	\$ 11,500	\$ 6,100	\$ (5,400)	\$ 6,800	\$ 7,000
01-182 Utilities - Gas & Electric	\$ 41,940	\$ 48,000	\$ 45,000	\$ (3,000)	\$ 49,500	\$ 51,000
01-183 Utilities - Telephone	\$ 19,500	\$ 22,600	\$ 22,600	\$ -	\$ 22,700	\$ 22,700
01-300 Office Supplies	\$ 5,775	\$ 7,000	\$ 7,000	\$ -	\$ 7,000	\$ 7,000
01-301 Printing	\$ 4,160	\$ 4,500	\$ 4,700	\$ 200	\$ 4,000	\$ 6,000
01-310 Janitorial Services	\$ 25,440	\$ 26,800	\$ 26,800	\$ -	\$ 26,900	\$ 27,600
01-320 Special Departmental Exp.	\$ 251,175	\$ 394,300	\$ 356,200	\$ (38,100)	\$ 226,000	\$ 165,400
01-325 Intergovt/Introgovt Relations	\$ 20,445	\$ 22,500	\$ 20,500	\$ (2,000)	\$ 20,500	\$ 20,500
01-340 Newsletter/Public Information	\$ 50,660	\$ 52,100	\$ 52,100	\$ -	\$ 51,300	\$ 52,800
Total Operating Expenses:	\$ 744,810	\$ 961,900	\$ 901,400	\$ (60,500)	\$ 819,100	\$ 786,800
CAPITAL OUTLAY						
01-430 Office Furniture & Equipment	\$ 1,925	\$ 5,000	\$ 4,000	\$ (1,000)	\$ 10,500	\$ 4,000
01-431 Telephone Equipment	\$ -	\$ 500	\$ -	\$ (500)	\$ 500	\$ 500
01-435 Cable TV Equipment	\$ -	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$ 2,500
01-446 City Hall/Library	\$ 8,725	\$ 87,200	\$ 82,000	\$ (5,200)	\$ 136,500	\$ 50,000
Total Capital Outlay:	\$ 10,650	\$ 95,200	\$ 88,500	\$ (6,700)	\$ 150,000	\$ 57,000

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: CITY GENERAL

Account: 4190

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15 Actual</u>	<u>2015-16</u>		<u>Budget to Estimated (Variance)</u>	<u>2016-17 Adopted</u>	<u>2017-18 Proposed</u>
		<u>Current Budget</u>	<u>Estimated Expenses</u>			
<u>DEBT SERVICE</u>						
01-452 City Debt Service	1,024,475	1,133,750	985,950	\$ (147,800.00)	1,136,800	1,138,000
Total Debt Service:	\$ 1,024,475	\$ 1,133,750	\$ 985,950	\$ (147,800)	\$ 1,136,800	\$ 1,138,000
TOTAL DEPARTMENTAL COSTS:	<u>\$ 1,779,935</u>	<u>\$ 2,190,850</u>	<u>\$ 1,975,850</u>	<u>\$ (215,000)</u>	<u>\$ 2,105,900</u>	<u>\$ 1,981,800</u>
<u>FUND REVENUE SOURCE</u>						
01 General Fund	<u>2016-17 PROJECTED</u>		<u>2017-18 PROJECTED</u>			
	\$ 2,105,900		\$ 1,981,800			
Total Revenue:	\$ 2,105,900		\$ 1,981,800			

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: CITY GENERAL

Account: 4190

OPERATIONS EXPENSE

100 Legal Notices - Advertising

Reflects on-going costs for publishing and posting a variety of legal notices pertaining to City-related business including public hearings, regular and special agendas, etc.

111 Contract Services - Audit

Covers annual charges associated with an audit and financial review of the City's various funds performed under contract by an independent, outside auditing firm specializing in governmental accounting.

113 Contract Services - Other

Covers the expenses of an outside consulting firm (Muniservices) which handles property tax audit services and on-going sales tax audit services, transient occupancy tax audit services, in order to detect and correct distribution errors and thereby generate new tax income which could not otherwise have been realized by the City. This line item also reflects annual contract costs for cablecasting and videotaping City Council meetings, the service costs for web streaming of City Council meetings, a web-based citizen service request program, and the production of a monthly video newsletter.

114 Contract Services - Data Processing

Represents ongoing maintenance services to maintain the City's general accounting and payroll systems through the contract arrangement with the firm of Corbin Willits Systems, Inc. This item also reflects acquisition costs for system upgrades and other software programs designed to meet municipal service needs.

120 Insurance Premiums

Reflects general City liability insurance premiums paid to the California Joint Powers Insurance Authority (CJPIA) as well as public official fidelity bonds for the City Treasurer and City Manager and a blanket bond for all other employees.

131 Maintenance & Repair

Reflects costs associated with on-going maintenance and repairs of the Civic Center facility.

132 Office & IT Equip. Maint.

Includes an appropriation to cover costs for maintaining and replacing the City's office and I.T. equipment, as needed.

140 Memberships

Covers annual City dues and membership fees in such organizations as the League of California Cities, Southern California Association of Governments, California Contract Cities Association, etc.

141 Publications

Allows for the acquisition of various publications beneficial to the City including on-going County Code updates, various local and State reports and materials, West Publishing (Annotated California Codes) updates, local newspaper subscriptions, etc.

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: CITY GENERAL

Account: 4190

150 Postage

Accounts for on-going postage meter charges, bulk mailing permit costs, occasional City-wide mailing costs, and miscellaneous delivery charges incurred throughout the year.

162 Equipment Rental

Covers rental fees for the City Hall copier as well as off-site storage of City files, documents, etc.

180 Utilities - Water

Accounts for water charges at the Civic Center.

182 Utilities - Electric

Represents the City Hall's share of charges for utilities.

183 Utilities - Telephone

Includes costs for all local and long-distance phone service.

300 Office Supplies

Provides for the full range of office supplies to serve City staff and the City Council.

301 Printing

Covers miscellaneous printing charges incurred throughout the year for a variety of City materials and documents.

310 Janitorial Services

Provides for the regular contract janitorial maintenance of the City Hall, Council Chambers and community rooms.

320 Special Departmental Expense

Covers a variety of City-wide expenses arising throughout the year which are of a special or non-recurring nature making it difficult to categorize under other line items. This object code also reflects an appropriation of \$147,000 in FY 2016-17 to continue the pre-funding of the City's "Other Post-Employment Benefits" (OPEB) unfunded liability (for retiree medical obligations).

325 Inter-Government/Intra-Government Relations

Allows for City participation and involvement in on-going inter-governmental and intra-governmental activities affecting the community.

340 Newsletter/Public Information

Encompasses charges associated with the production, printing, and mailing of a City newsletter to all residences within the community.

CITY OF WESTLAKE VILLAGE EXPENSE DESCRIPTION

Department: CITY GENERAL

Account: 4190

CAPITAL OUTLAY

430 Office Furniture & Equipment

Reflects costs for the upgrade of the City's current computer/office automation system.

431 Telephone Equipment

Reflects miscellaneous costs for telephone equipment/replacement.

435 Cable TV Equipment

Allows for the continued upgrade of the City's cable TV equipment as needed.

446 City Hall/Library

FY 2016-17 appropriation includes on-going repairs to, and exterior maintenance of, the Civic Center building.

DEBT SERVICE

452 Debt Service

Includes annual payments applied to the principal and interest on the refunding of the 2009 COP issue.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: PUBLIC SAFETY

Account: 4210

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u>		<u>2016-17</u> <u>Adopted</u>	<u>2017-18</u> <u>Proposed</u>
		<u>Current</u> <u>Budget</u>	<u>Estimated</u> <u>Expenses</u>		
OPERATIONS EXPENSE	\$ 2,237,140	\$ 2,326,800	\$ 2,320,035	\$ 2,486,015	\$ 2,560,330
CAPITAL OUTLAY	\$ 3,570	\$ 7,500	\$ 4,000	\$ 4,500	\$ 5,000
TOTAL	\$ 2,240,710	\$ 2,334,300	\$ 2,324,035	\$ 2,490,515	\$ 2,565,330

NARRATIVE

Appropriations in this Department support the police responsibilities delegated to the City by the laws of the State of California. To provide police services, the City contracts with the Los Angeles County Sheriff's Department. The contract authorized by this budget provides a minimum of one patrol unit within the City limits at all times. Law enforcement services are provided by the Lost Hills Sheriff's Station. Specific services provided under the contract include general law enforcement, traffic law enforcement, investigations, community relations, and neighborhood watch programs.

In 1987, the City implemented a cooperative drug education program with the Sheriff's Department and local schools. In cooperation with the Las Virgenes Unified School District, Sheriff's Department personnel visit local elementary and middle schools with an approved anti-drug education curriculum. The program has been well-received over the years.

Through agreements with Los Angeles County, animal control and agriculture services are also funded under this Department.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: PUBLIC SAFETY

Account: 4210

EXPENSE CLASSIFICATION	2014-15	2015-16		Budget to	2016-17	2017-18
	<u>Actual</u>	<u>Current Budget</u>	<u>Estimated Expenses</u>	<u>Estimated (Variance)</u>	<u>Adopted</u>	<u>Proposed</u>
OPERATIONS EXPENSE						
01-251 General Law Enforcement	\$ 676,970	\$ 703,700	\$ 703,700	\$ -	\$ 755,250	\$ 777,905
01-252 Traffic Law Enforcement	\$ 945,610	\$ 982,945	\$ 982,945	\$ -	\$ 1,054,950	\$ 1,086,595
01-253 Other Law Enforcement	\$ 195,375	\$ 203,085	\$ 203,085	\$ -	\$ 217,965	\$ 224,500
01-254 Crossing Guard	\$ 42,505	\$ 41,500	\$ 42,000	\$ 500	\$ 42,500	\$ 43,000
01-256 Contract Svcs - Animal Control	\$ 20,540	\$ 32,000	\$ 23,000	\$ (9,000)	\$ 24,000	\$ 25,000
01-257 Contract Svcs - Agriculture	\$ -	\$ 500	\$ 250	\$ (250)	\$ 500	\$ 500
01-320 Special Departmental Exp.	\$ 119,980	\$ 115,000	\$ 117,000	\$ 2,000	\$ 124,930	\$ 128,675
01-330 Emergency Preparedness	\$ 6,035	\$ 5,500	\$ 5,500	\$ -	\$ 5,575	\$ 6,000
15-333 COPS Program	\$ 230,125	\$ 242,570	\$ 242,555	\$ (15)	\$ 260,345	\$ 268,155
Total Operating Expenses:	\$ 2,237,140	\$ 2,326,800	\$ 2,320,035	\$ (6,765)	\$ 2,486,015	\$ 2,560,330
CAPITAL OUTLAY						
01-443 Emergency Equipment	\$ 3,570	\$ 7,500	\$ 4,000	\$ (3,500)	\$ 4,500	\$ 5,000
Total Capital Outlay:	\$ 3,570	\$ 7,500	\$ 4,000	\$ (3,500)	\$ 4,500	\$ 5,000
TOTAL DEPARTMENTAL COSTS:	\$ 2,240,710	\$ 2,334,300	\$ 2,324,035	\$ (10,265)	\$ 2,490,515	\$ 2,565,330

FUND REVENUE SOURCE	2016-17 PROJECTED	2017-18 PROJECTED
01 General Fund	\$ 2,390,515	\$ 2,465,330
15 COPS/Brulte	\$ 100,000	\$ 100,000
Total Revenue:	\$ 2,490,515	\$ 2,565,330

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: PUBLIC SAFETY

Account: 4210

OPERATIONS EXPENSE

251 General Law Enforcement

Covers costs associated with Sheriff's Department contract including the provision of such services as criminal investigations, responses to crimes in progress, crime suppression activities, etc. Contract reflects one (1)-deputy (56 hour) car @ .90 units and one (2)-deputy (56 hour) car @ .45 units.

252 Traffic Law Enforcement

Includes the provision of traffic law enforcement through the Sheriff's Department contract reflecting one (1)-deputy (40 hour) car @ 1 unit, one (1)-deputy (56 hour) car @ .90 units, and one (2)-deputy (56 hour) car @ .45 units.

253 Other Law Enforcement

Includes juvenile diversion team services, a portion of one Community Relations Officer (20%) to handle crime prevention programs (i.e., Neighborhood Watch, etc.) plus a portion of one deputy (20%) who works at the discretion of the City to address any law enforcement areas needing special attention.

254 Crossing Guard

Reflects contract costs with All City Management for the provision of crossing guard services with individual guards at the intersections of Lindero Canyon Road/Middlegate Road, Village School Road/Shropshire Court, Lakeview Canyon Road/Watergate Road, and Foxfield Drive/Saddletree Drive.

256 Contract Services - Animal Control

Includes animal control and animal sheltering costs plus collection of all licensing fees through a contract with the Los Angeles County Department of Animal Control.

257 Contract Services - Agriculture

Anticipates the occasional need for County assistance in addressing agricultural related issues including coyote control as well as weed hazard and pest abatement.

320 Special Departmental Expense

This line item includes appropriations to pay for a host of public safety programs and activities conducted during the year. Examples of those programs and the accompanying costs include the following:

- "Every 15 Minutes"
- "Is Your Teen Road Ready?"
- DUI checkpoints
- Safe Halloween Program
- "STOPP" Program
- "STAR" Program
- Volunteers in Policing Program
- City/Schools Program
- Special Crime Impact Fund

CITY OF WESTLAKE VILLAGE EXPENSE DESCRIPTION

Department: PUBLIC SAFETY

Account: 4210

330 Emergency Preparedness

Anticipates costs related to the City's efforts to undertake several emergency preparedness programs through the City's Emergency Preparedness/Disaster Response Team.

333 COPS Program

Refers to the State's Citizens' Option for Public Safety Program authorizing law enforcement related programs to supplement services at the local government level. Under this line item, the City is contracting for one additional general law car deployed during the evening shift and two motorcycle officers at 16 hours per week.

CAPITAL OUTLAY

443 Emergency Equipment

Covers costs associated with acquisition of needed Disaster Response Team supplies and equipment.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: DEVELOPMENT SERVICES

Account: 4240

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15 Actual</u>	<u>2015-16</u>		<u>2016-17 Adopted</u>	<u>2017-18 Proposed</u>
		<u>Current Budget</u>	<u>Estimated Expenses</u>		
EMPLOYEE SERVICES	\$ 347,945	\$ 363,555	\$ 359,915	\$ 377,975	\$ 388,255
OPERATIONS EXPENSE	\$ 1,157,775	\$ 1,224,040	\$ 1,265,330	\$ 1,200,975	\$ 1,178,785
CAPITAL OUTLAY	\$ -	\$ 500	\$ 250	\$ 500	\$ 500
TOTAL	\$ 1,505,720	\$ 1,588,095	\$ 1,625,495	\$ 1,579,450	\$ 1,567,540

NARRATIVE

The Development Services Department includes all of the services that support land use planning and development within the City. Additionally, the departmental budget reflects consultant costs, equipment needs, and various charges associated with a number of contract services including City engineering/public works activities handled by a private engineering firm, and building and safety services provided by the Los Angeles County Building and Safety Department. The City's recycling program is also budgeted in this Department which involves a contract with Polis Associates, Inc. for the implementation of the City's Source Reduction and Recycling Element pursuant to the statutory requirements of AB 939.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: DEVELOPMENT SERVICES

Account: 4240

EXPENSE CLASSIFICATION	2014-15	2015-16		Budget to	2016-17	2017-18
	Actual	Current Budget	Estimated Expenses	Estimated (Variance)	Adopted	Proposed
EMPLOYEE SERVICES						
01-010 Salaries - Full-time	\$ 225,425	\$ 235,000	\$ 234,010	\$ (990)	\$ 242,805	\$ 248,875
01-011 Salaries - Part-time	\$ 23,030	\$ 26,785	\$ 24,000	\$ (2,785)	\$ 26,000	\$ 26,000
01-013 Overtime	\$ 1,900	\$ 2,500	\$ 2,000	\$ (500)	\$ 2,100	\$ 2,100
01-021 Retirement	\$ 37,780	\$ 38,685	\$ 39,115	\$ 430	\$ 42,125	\$ 43,500
01-030 Medical Insurance	\$ 37,545	\$ 37,560	\$ 38,000	\$ 440	\$ 41,245	\$ 43,305
01-040 Workers' Compensation	\$ 6,185	\$ 6,200	\$ 6,200	\$ -	\$ 6,500	\$ 6,750
01-042 Unemployment Insurance	\$ 630	\$ 825	\$ 650	\$ (175)	\$ 700	\$ 725
01-043 Medicare	\$ 9,450	\$ 10,000	\$ 9,940	\$ (60)	\$ 10,500	\$ 11,000
01-045 Deferred Compensation	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200
01-050 Auto and Insurance Allowance	\$ 4,800	\$ 4,800	\$ 4,800	\$ -	\$ 4,800	\$ 4,800
Total Employee Services:	\$ 347,945	\$ 363,555	\$ 359,915	\$ (3,640)	\$ 377,975	\$ 388,255
OPERATIONS EXPENSE						
01-100 Legal Notices	\$ -	\$ 150	\$ 50	\$ (100)	\$ 100	\$ 100
01-140 Memberships	\$ 1,745	\$ 1,750	\$ 1,770	\$ 20	\$ 1,800	\$ 1,800
01-141 Publications/Subscriptions	\$ 25	\$ 200	\$ 50	\$ (150)	\$ 100	\$ 100
01-150 Postage	\$ -	\$ 100	\$ 100	\$ -	\$ 100	\$ 100
01-170 Meetings & Conferences	\$ 1,095	\$ 4,000	\$ 6,250	\$ 2,250	\$ 4,000	\$ 4,000
01-171 Employee Training	\$ 6,955	\$ 4,800	\$ 6,500	\$ 1,700	\$ 4,500	\$ 4,000
01-172 Mileage Reimbursement	\$ 1,010	\$ 900	\$ 1,020	\$ 120	\$ 1,050	\$ 1,050
01-260 Contract Svcs - Engineering	\$ 189,800	\$ 187,000	\$ 187,000	\$ -	\$ 192,610	\$ 196,460
01-261 Contract Svcs - Bldg & Safety	\$ 450,400	\$ 350,000	\$ 420,000	\$ 70,000	\$ 350,000	\$ 350,000
01-262 Contract Svcs - Indust. Waste	\$ 32,380	\$ 44,000	\$ 37,700	\$ (6,300)	\$ 44,000	\$ 45,000
01-266 Contract Svcs - General Plan	\$ 16,670	\$ 15,000	\$ 15,000	\$ -	\$ 2,500	\$ 2,500
01-267 Contract Svcs - Special Proc.	\$ -	\$ 250	\$ 200	\$ (50)	\$ 250	\$ 250
01-269 Bus/Econ Dev - Ch of Comm	\$ 52,500	\$ 60,000	\$ 60,000	\$ -	\$ 62,500	\$ 64,000
13-270 Recycling Services	\$ 123,475	\$ 126,000	\$ 125,000	\$ (1,000)	\$ 113,000	\$ 115,000
01-272 NPDES	\$ 241,195	\$ 350,000	\$ 325,000	\$ (25,000)	\$ 350,000	\$ 350,000
18-903 Housing Rehab Program	\$ 25,145	\$ 24,440	\$ 24,440	\$ -	\$ 24,065	\$ 24,000
01-300 Office Supplies	\$ -	\$ 250	\$ 100	\$ (150)	\$ 250	\$ 250
01-301 Printing	\$ -	\$ 200	\$ 150	\$ (50)	\$ 150	\$ 175
01-320 Special Departmental Expense	\$ 15,380	\$ 55,000	\$ 55,000	\$ -	\$ 50,000	\$ 20,000
Total Operating Expenses:	\$ 1,157,775	\$ 1,224,040	\$ 1,265,330	\$ 41,290	\$ 1,200,975	\$ 1,178,785

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: DEVELOPMENT SERVICES

Account: 4240

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15 Actual</u>	<u>2015-16 Current Budget</u>	<u>Estimated Expenses</u>	<u>Budget to Estimated (Variance)</u>	<u>2016-17 Adopted</u>	<u>2017-18 Proposed</u>
<u>CAPITAL OUTLAY</u>						
01-430 Office Furniture & Equipment	\$ -	\$ 500	\$ 250	\$ (250)	\$ 500	\$ 500
Total Capital Outlay:	\$ -	\$ 500	\$ 250	\$ (250)	\$ 500	\$ 500
 TOTAL DEPARTMENTAL COSTS:	 <u>\$ 1,505,720</u>	 <u>\$ 1,588,095</u>	 <u>\$ 1,625,495</u>	 <u>\$ 37,400</u>	 <u>\$ 1,579,450</u>	 <u>\$ 1,567,540</u>
 <u>FUND REVENUE SOURCE</u>		<u>2016-17 PROJECTED</u>		<u>2017-18 PROJECTED</u>		
01 General Fund		\$ 1,409,705			\$ 1,394,540	
13 Recycling Fund		\$ 145,680			\$ 149,000	
18 CDBG		\$ 24,065			\$ 24,000	
Total Revenue:		<u>\$ 1,579,450</u>			<u>\$ 1,567,540</u>	

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: DEVELOPMENT SERVICES

Account: 4240

EMPLOYEE SERVICES

010 Salaries - Full-time

Includes salaries for two full-time positions involving the Planning Director and Assistant Planner.

011 Salaries - Part-time

Accounts for costs associated with part-time code enforcement services.

013 Overtime

Covers costs associated with occasional overtime for clerical assistance.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the two positions funded under this Department.

040 Workers' Compensation

Reflects costs to provide workers' compensation coverage.

042 Unemployment Insurance

Reflects annual insurance coverage paid to the State Employment Development Department for the Development Services Department's two full-time employees.

043 Medicare

Federal law requires this coverage.

045 Deferred Compensation

Reflects the City's contribution toward the employees' deferred compensation program.

050 Auto and Insurance Allowance

FY 2016-17 appropriations cover an auto allowance for the Planning Director's position.

OPERATIONS EXPENSE

100 Legal Notices

Reflects on-going costs for publishing and posting a variety of legal notices pertaining to planning-related business including public hearings, CEQA notices, etc.

140 Memberships

Accounts for membership and participation in the American Planning Association by the Planning Director and the Assistant Planner positions.

141 Publications/Subscriptions

Allows for the purchasing of various publications beneficial to the planning staff including on-going County Code updates, County Assessor Map Book revisions, California Planning and Development Reports, etc.

150 Postage

Accounts for on-going departmental postage meter charges, bulk mailing permit costs, and other miscellaneous delivery changes incurred throughout the year.

170 Meetings & Conferences

Includes staff attendance at such events as the League of California Cities Planning Director's Committee meeting, American Planning Association sessions, etc.

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: DEVELOPMENT SERVICES

Account: 4240

171 Employee Training

Provides staff an opportunity to attend pertinent meetings, seminars and workshops to foster on-going job related training and education.

172 Mileage Reimbursement

Provides reimbursement for use of personal automobile(s) while on City related business for such purposes as site inspections, conferences with outside consultants, meetings with applicants, etc.

260 Contract Services - Engineering

Encompasses general City engineering and public works services provided under contract with a private sector engineering firm.

261 Contract Services - Building & Safety

Provides for building plan check and inspection services for both residential and commercial/business park areas in the City. Services are provided by the Los Angeles County Building and Safety Department (Calabasas office) with program charges offset by revenues collected in the form of building and plan check fees.

262 Contract Services - Industrial Waste

Reflects costs for the review of waste discharge permits issued by the Los Angeles County Engineer for compliance with all Federal, State, and County standards.

264 Contract Services - Planning & Zoning

Reflects charges associated with referring applications for subdivisions to the Los Angeles County Regional Planning Department's Subdivision Committee for review of technical requirements and establishment of recommended conditions.

266 Contract Services - General Plan

Includes an appropriation for outside assistance needed to update the City's General Plan.

267 Contract Services - Special Processing

Allows for the occasional use of outside technical consultants as needed to assist in the review of planning related applications.

269 Business/Economic Development - Chamber of Commerce

Reflects contract funds to the Greater Conejo Valley Chamber of Commerce which allows the Chamber to sponsor a number of activities, programs and projects benefiting the community and business sector.

270 Recycling Services

Represents annual contract costs with Polis Associates, Inc. for the provision of integrated waste management consultant services designed to develop and monitor a Source Reduction and Recycling Element (pursuant to the requirements of AB 939).

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: DEVELOPMENT SERVICES

Account: 4240

272 NPDES

Encompasses ongoing costs related to the federally mandated Stormwater Management Practices and Pollution Control Implementation Plan under a permit issued by the Regional Water Quality Control Board.

300 Office Supplies

Provides for miscellaneous office supplies to serve departmental staff.

903 Housing Rehabilitation Program

Covers costs for a housing rehabilitation program using Community Development Block Grant funds.

301 Printing

Accounts for on-going charges for the printing of materials.

320 Special Departmental Expense

Includes an appropriation to purchase and install supplemental software and hardware for the City's Geographic Information System (GIS) to enable City staff to access a library of data including color orthophotography, topographical information, parcel data, property ownership records, and street centerline data.

CAPITAL OUTLAY

430 Office Furniture & Equipment

Covers the costs for any miscellaneous furnishings/equipment which may be needed by the Department.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: PUBLIC WORKS

Account: 4310

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15</u> <u>Actual</u>	<u>2015-16</u>		<u>2016-17</u> <u>Adopted</u>	<u>2017-18</u> <u>Proposed</u>
		<u>Current</u> <u>Budget</u>	<u>Estimated</u> <u>Expenses</u>		
OPERATIONS EXPENSE	\$ 421,955	\$ 498,250	\$ 466,865	\$ 466,300	\$ 475,050
TOTAL	\$ 421,955	\$ 498,250	\$ 466,865	\$ 466,300	\$ 475,050

NARRATIVE

Expenditures approved under this Department support the roadway, curb/gutter/sidewalk, and bridge maintenance programs. The City contracts with the County of Los Angeles Road Department to provide all routine maintenance within the public right-of-way. The City Engineer provides general supervision over the daily street maintenance program and reviews all plans associated with street development. The City contracts privately for street sweeping and traffic engineering services.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: PUBLIC WORKS

Account: 4310

EXPENSE CLASSIFICATION	2014-15	2015-16		Budget to	2016-17	2017-18
	<u>Actual</u>	<u>Current Budget</u>	<u>Estimated Expenses</u>	<u>Estimated (Variance)</u>	<u>Adopted</u>	<u>Proposed</u>
OPERATIONS EXPENSE						
02-201 Street Maintenance & Repair	\$ 19,530	\$ 40,000	\$ 38,000	\$ (2,000)	\$ 40,000	\$ 42,000
02-202 Street Sweeping	\$ 107,250	\$ 110,000	\$ 108,000	\$ (2,000)	\$ 110,000	\$ 112,750
02-203 Marking & Striping	\$ 20,320	\$ 45,000	\$ 40,000	\$ (5,000)	\$ 42,000	\$ 42,000
02-204 Traffic Signing	\$ 8,670	\$ 7,000	\$ 12,000	\$ 5,000	\$ 9,000	\$ 9,500
01/05-205 Curb & Sidewalk Repair	\$ 70,160	\$ 55,000	\$ 52,000	\$ (3,000)	\$ 55,000	\$ 57,000
02-208 Accident Repairs	\$ -	\$ 5,000	\$ 5,515	\$ 515	\$ 5,000	\$ 5,000
02-211 Drain Channel Maintenance	\$ 905	\$ 1,000	\$ 750	\$ (250)	\$ 800	\$ 800
01//04-213 Traffic Engineering	\$ 87,840	\$ 90,000	\$ 88,000	\$ (2,000)	\$ 90,000	\$ 90,000
02-218 Reports, Investigations/Permits	\$ -	\$ 500	\$ 250	\$ (250)	\$ 500	\$ 500
01-219 Highway 101 Landscape Maint.	\$ 50,125	\$ 45,000	\$ 51,600	\$ 6,600	\$ 52,000	\$ 52,500
01-222 Canyon Oaks Landscape Maint	\$ -	\$ 28,750	\$ 28,750	\$ -	\$ 12,000	\$ 13,000
01-259 Contract Services-Encroachments	\$ 50,490	\$ 56,000	\$ 35,000	\$ (21,000)	\$ 40,000	\$ 40,000
01-320 Special Departmental Expense	\$ 6,665	\$ 15,000	\$ 7,000	\$ (8,000)	\$ 10,000	\$ 10,000
Total Operating Expenses:	\$ 421,955	\$ 498,250	\$ 466,865	\$ (31,385)	\$ 466,300	\$ 475,050
TOTAL DEPARTMENTAL COSTS:	\$ 421,955	\$ 498,250	\$ 466,865	\$ (31,385)	\$ 466,300	\$ 475,050

FUND REVENUE SOURCE

2016-17 PROJECTED

2017-18 PROJECTED

01 General Fund	\$ 224,000	\$ 225,500
02 Gas Tax Fund	\$ 207,300	\$ 212,550
04 Traffic Safety Fines	\$ 30,000	\$ 32,000
05 TDA Article 3	\$ 5,000	\$ 5,000
Total Revenue:	\$ 466,300	\$ 475,050

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: PUBLIC WORKS

Account: 4310

OPERATIONS EXPENSE

201 Street Maintenance & Repair

Provides for the routine maintenance and repairs of City streets handled primarily by Los Angeles County Road Department crews or, on an occasional basis, by private contractors when specialized services are required by the City.

202 Street Sweeping

Reflects costs associated with the weekly sweeping of all City streets through a contract with an outside vendor.

203 Marking & Striping

Accounts for charges related to maintenance of street markings and striping handled by service requests with the Los Angeles County Road Department.

204 Traffic Signing

Encompasses costs for repairing/replacing existing street signs or installing new signs as needed through service requests submitted to the Los Angeles County Road Department.

205 Curb & Sidewalk Repair

Provides for the maintenance and repairs of City curbs and sidewalks.

208 Accident Repairs

Covers miscellaneous public works related repairs and maintenance services arising throughout the year which are not programmed under other Departmental line items.

211 Drain Channel Maintenance

Provides for the annual cleaning of City storm drains and catch basins to ensure that such drainage facilities are operational throughout the rainy season.

213 Traffic Engineering

Provides for ongoing professional traffic engineering services (i.e., signal timing modifications/adjustments, traffic analysis, lane configuration studies, accident investigations, etc.) on an as-needed basis through an outside contract arrangement with Willdan Associates.

218 Reports, Investigations/Permits

Accounts for Los Angeles County Road Department charges involving the street superintendent's time in patrolling/inspecting City streets, providing monthly status reports, etc.

219 Highway 101 Landscape Maintenance

Reflects costs for maintaining the four landscaped quadrants at the Lindero Canyon Road/freeway overpass. Pursuant to an agreement with the California Department of Transportation, the City is reimbursed for both contract maintenance charges and inspection/administration costs.

222 Canyon Oaks Landscape Maintenance

Covers the costs to maintain three landscaped areas in this neighborhood that are located in the public right of way.

259 Encroachment Permit Processing

Accounts for costs related to the processing and inspections of encroachments issued by the City.

320 Special Departmental Expense

Covers various Department expenses arising throughout the year which are of a special or non-recurring nature making it difficult to categorize under other line items.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: PARKS AND RECREATION	Account: 4410
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<u>EXPENSE CLASSIFICATION</u>	2014-15	2015-16		2016-17	2017-18
	<u>Actual</u>	<u>Current</u>	<u>Estimated</u>	<u>Adopted</u>	<u>Proposed</u>
EMPLOYEE SERVICES	\$ 103,200	\$ 97,900	\$ 104,675	\$ 108,500	\$ 111,900
OPERATIONS EXPENSE	\$ 466,615	\$ 713,120	\$ 579,570	\$ 689,100	\$ 746,700
CAPITAL OUTLAY	\$ 37,405	\$ 71,700	\$ 72,800	\$ 57,000	\$ 47,000
TOTAL	\$ 607,220	\$ 882,720	\$ 757,045	\$ 854,600	\$ 905,600

NARRATIVE

Expenditures approved under this Department support the City's various cultural and recreational programs offered City residents throughout the year. Additionally, ongoing maintenance of the City's six parks is also provided by this Department. Special community events including the City's summer "TGIF" series and concerts in the park are also planned and implemented through this Department.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: PARKS AND RECREATION

Account: 4410

EXPENSE CLASSIFICATION	2014-15 Actual	2015-16		Budget to Estimated (Variance)	2016-17 Adopted	2017-18 Proposed
		Current Budget	Estimated Expenses			
EMPLOYEE SERVICES						
01-010 Salaries - Full-time	\$ 60,975	\$ 57,900	\$ 60,975	\$ 3,075	\$ 66,000	\$ 67,800
01-013 Overtime	\$ 5,695	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
01-021 Retirement	\$ 12,610	\$ 11,800	\$ 12,400	\$ 600	\$ 14,000	\$ 15,200
01-030 Medical Insurance	\$ 19,655	\$ 18,800	\$ 21,800	\$ 3,000	\$ 18,800	\$ 19,000
01-040 Workers' Compensation	\$ 1,525	\$ 1,500	\$ 1,600	\$ 100	\$ 1,700	\$ 1,800
01-042 Unemployment Insurance	\$ 210	\$ 300	\$ 300	\$ -	\$ 300	\$ 300
01-043 Medicare	\$ 1,930	\$ 2,000	\$ 2,000	\$ -	\$ 2,100	\$ 2,200
01-045 Deferred Compensation	\$ 600	\$ 600	\$ 600	\$ -	\$ 600	\$ 600
Total Employee Services:	\$ 103,200	\$ 97,900	\$ 104,675	\$ 6,775	\$ 108,500	\$ 111,900
OPERATIONS EXPENSE						
01/25-131 Maintenance and Repair	\$ 18,920	\$ 32,200	\$ 13,000	\$ (19,200)	\$ 16,600	\$ 11,600
01-140 Memberships	\$ 170	\$ 170	\$ 170	\$ -	\$ 200	\$ 200
01-170 Meetings & Conferences	\$ 485	\$ 1,400	\$ 1,300	\$ (100)	\$ 1,600	\$ 1,400
01-171 Employee Training	\$ -	\$ 500	\$ 200	\$ (300)	\$ 500	\$ 500
01-172 Mileage Reimbursement	\$ 295	\$ 300	\$ 300	\$ -	\$ 300	\$ 300
01/25-180 Utilities - Water	\$ 75,290	\$ 84,400	\$ 40,000	\$ (44,400)	\$ 42,500	\$ 44,600
01/25-276 Contract Svcs - Landscape Maint.	\$ 76,465	\$ 126,600	\$ 131,600	\$ 5,000	\$ 86,100	\$ 86,900
01-277 Contract Svcs - Special Maint.	\$ 50,445	\$ 118,550	\$ 72,000	\$ (46,550)	\$ 65,000	\$ 65,000
01-278 Summer Recreation Program	\$ 18,720	\$ 24,400	\$ 23,400	\$ (1,000)	\$ 32,000	\$ 33,000
01-284 Youth Recreation Program	\$ -	\$ 500	\$ -	\$ (500)	\$ 500	\$ 500
01-310 Janitorial Services	\$ 7,630	\$ 24,300	\$ 24,300	\$ -	\$ 20,000	\$ 20,500
01-323 City Events	\$ 118,885	\$ 239,800	\$ 200,200	\$ (39,600)	\$ 227,100	\$ 219,600
01-324 Special Projects/Activities	\$ 60,110	\$ 17,500	\$ 30,600	\$ 13,100	\$ 14,500	\$ 14,500
01-368 Community Park Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 127,000	\$ 192,900
01-905 Senior Recreation Program	\$ 39,200	\$ 42,500	\$ 42,500	\$ -	\$ 55,200	\$ 55,200
Total Operating Expenses:	\$ 466,615	\$ 713,120	\$ 579,570	\$ (133,550)	\$ 689,100	\$ 746,700
CAPITAL OUTLAY						
01-433 Park Improvements	\$ 24,985	\$ 38,500	\$ 28,000	\$ (10,500)	\$ 32,500	\$ 35,000
01/25-434 Park Construction	\$ 12,420	\$ 33,200	\$ 44,800	\$ 11,600	\$ 24,500	\$ 12,000
Total Capital Outlay:	\$ 37,405	\$ 71,700	\$ 72,800	\$ 1,100	\$ 57,000	\$ 47,000
TOTAL DEPARTMENTAL COSTS:	\$ 607,220	\$ 882,720	\$ 757,045	\$ (125,675)	\$ 854,600	\$ 905,600

FUND REVENUE SOURCE

2016-17 PROJECTED

2017-18 PROJECTED

01	General Fund	\$ 806,800	\$ 866,300
25	Park Bond	\$ 47,800	\$ 39,300
	Total Revenue:	\$ 854,600	\$ 905,600

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: PARKS AND RECREATION

Account: 4410

EMPLOYEE SERVICES

010 Salary - Full Time

Provides funding to cover the salary for the Community Services Coordinator position responsible for managing, coordinating and overseeing community service and recreation programming.

013 Overtime

Covers costs associated with occasional overtime required throughout the year.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the position funded under this Department.

040 Workers' Compensation

State Workers' Compensation Fund requires coverage at a cost related to overall payroll.

042 Unemployment Insurance

Reflects annual insurance coverage charges paid to the State Employment Development Department for one employee.

043 Medicare

Federal law requires this coverage with the City paying both the employer and employee rates.

OPERATIONS EXPENSE

131 Maintenance and Repair

Covers miscellaneous maintenance and repairs to the City's neighborhood parks.

180 Utilities

Reflects water and electric costs for the City's neighborhood parks.

276 Contract Services - Landscape Maintenance

Reflects contract landscape maintenance charges for the City's neighborhood parks.

277 Contract Services - Special Maintenance

Encompasses charges associated with alarm monitoring of the Berniece Bennett Park and Russell Ranch Park restroom facilities, the City's share of annual field maintenance costs as part of the Oaks Christian School Joint Use Agreement, and miscellaneous services at the new community park site.

278 Summer Recreation Program

Reflects the costs for the City's summer recreation program at White Oak Elementary School which is handled through a contract arrangement with the Conejo Recreation and Park District. Program features several different elements including a "Recreation Club", summer academy camps and enrichment program.

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: PARKS AND RECREATION

Account: 4410

284 Youth miscellaneous Program

Includes miscellaneous funding for community service/recreation programming.

310 Janitorial Services

Encompasses contract janitorial services for the regular cleaning and maintenance of the Berniece Bennett Park and Russell Ranch Park restrooms.

323 Community Events

Includes funding for a number of community programs involving the annual volunteer recognition night, the "One City One Book" program, City Celebration, special programming at the Civic Center (TGIF), concerts in the park, and street banners.

324 Special Projects

Covers miscellaneous costs for programs, projects and activities which might arise during the fiscal year including 4th of July programming and fireworks event, support for the Senior Expo, Community Concert Band, Rotary Street Fair, annual Memorial Day event, and other miscellaneous events throughout the year.

368 Community Park Maintenance

Reflects all maintenance costs and operations associated with the City's new Community Park.

905 Senior Recreation Program

Covers the cost of providing a number of senior programs and activities throughout the year.

CAPITAL OUTLAY

433 Park Improvements

Includes appropriations to cover costs for acquisition of park equipment and/or improvements on an as-needed basis.

434 Park Construction

Includes appropriations for miscellaneous park development costs.

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: SPECIAL PROGRAMS	Account: 4500
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<u>EXPENSE CLASSIFICATION</u>	2014-15 <u>Actual</u>	2015-16 Current <u>Budget</u>	Estimated <u>Expenses</u>	2016-17 <u>Adopted</u>	2017-18 <u>Proposed</u>
OPERATIONS EXPENSE	\$ 651,775	\$ 612,600	\$ 620,900	\$ 605,300	\$ 550,200
TOTAL	\$ 651,775	\$ 612,600	\$ 620,900	\$ 605,300	\$ 550,200

NARRATIVE

Expenditures approved under this Department support activities of a special or nonrecurring nature. Various transit programs funded with the City's share of the Proposition A Local Transit allocation (Los Angeles County's extra 1/2 cent sales tax) and Proposition C are included in this Department. This Department also reflects line items associated with the funding of community service grants (\$100,000), support of White Oak Elementary School's technology program (\$52,500), and operation of a seasonal trolley service (\$64,300).

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: SPECIAL PROGRAMS

Account: 4500

<u>EXPENSE CLASSIFICATION</u>	2014-15	2015-16		Budget to	2016-17	2017-18
	<u>Actual</u>	<u>Current</u>	<u>Estimated</u>	<u>Estimated</u>	<u>Adopted</u>	<u>Proposed</u>
			<u>Expenses</u>	<u>(Variance)</u>		
<u>OPERATIONS EXPENSE</u>						
01-113 Contract Services	\$ -	\$ -	\$ -	-	\$ -	\$ -
01-320 Special Departmental Expense	-	500	500	-	500	500
01-326 Community Trolley Service	69,385	76,700	71,500	5,200	64,300	66,500
01/03/06-328 Westlake Transit	259,990	260,300	260,300	-	266,600	271,700
03-329 Senior Subsidized Taxi	90,215	83,500	99,000	15,500	99,000	101,000
01-331 Community Services Allocation	100,000	100,000	100,000	-	100,000	100,000
01-392 School District Funding	121,280	79,500	79,500	-	64,500	-
01/12-334 City Hybrid Vehicles	9,405	12,100	10,000	(2,100)	10,400	10,500
01-338 Airport Shuttle Service	1,500	-	100	100	-	-
Total Operating Expenses:	\$ 651,775	\$ 612,600	\$ 620,900	\$ 18,700	\$ 605,300	\$ 550,200
TOTAL DEPARTMENTAL COSTS:	<u>\$ 651,775</u>	<u>\$ 612,600</u>	<u>\$ 620,900</u>	<u>\$ 18,700</u>	<u>\$ 605,300</u>	<u>\$ 550,200</u>

FUND REVENUE SOURCE

2016-17 PROJECTED

2017-18 PROJECTED

01 General Fund	\$ 247,600	\$ 207,900
03 Proposition C	138,000	138,000
06 Proposition A	201,300	204,300
12 Air Quality	6,400	-
Total Revenue:	<u>\$ 593,300</u>	<u>\$ 550,200</u>

CITY OF WESTLAKE VILLAGE EXPENSE DESCRIPTION

Department: SPECIAL PROGRAMS

Account: 4500

OPERATIONS EXPENSE

320 Special Departmental Expense

Reflects funding support to retain a Metropolitan Transportation Authority (MTA) staff member to assist this corridor's elect representative on the MTA Board of Directors.

328 Westlake Transit

Provides for a contract public transportation program with Durham Transportation, Inc. involving a fixed route service operating five days a week (Monday through Friday) from September through the latter part of June each year. Pursuant to Proposition A & requirements, ridership is open to the general public with heavy usage from school-age children.

326 Community Trolley Service

Reflects costs to undertake a weekend-based community trolley service during the holidays and summer periods.

329 Subsidized Taxi Service

Covers the on-going costs for a subsidized taxi service program for senior citizen and disabled residents.

331 Community Services Allocation

Encompasses funds distributed to nonprofit community and cultural organizations serving the Westlake Village area.

334 City Hybrid Vehicles

Covers ongoing maintenance payments for the City's hybrid vehicles.

392 School District Funding

Includes funding support for the Las Virgenes Unified School District

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: LIBRARY

Account: 4600

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15 Actual</u>	<u>2015-16</u>		<u>2016-17 Adopted</u>	<u>2017-18 Proposed</u>
		<u>Current Budget</u>	<u>Estimated Expenses</u>		
OPERATIONS EXPENSE	\$ 104,095	\$ 118,300	\$ 109,200	\$ 115,900	\$ 119,300
CAPITAL OUTLAY	\$ 9,280	\$ 25,500	\$ -	\$ 10,500	\$ 10,500
DEBT SERVICE	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 113,375	\$ 143,800	\$ 109,200	\$ 126,400	\$ 129,800

NARRATIVE

The City contracts with the County of Los Angeles Public Library to provide the staff, books, and other materials for its local library located at the Westlake Village Civic Center. The Departmental budget provides for the library space, utilities, janitorial services, Sunday service and other costs associated with the internal and physical operations of the library.

CITY OF WESTLAKE VILLAGE EXPENSE DETAIL

Department: LIBRARY

Account: 4600

<u>EXPENSE CLASSIFICATION</u>	<u>2014-15 Actual</u>	<u>2015-16</u>		<u>Budget to Estimated (Variance)</u>	<u>2016-17 Adopted</u>	<u>2017-18 Proposed</u>
		<u>Current Budget</u>	<u>Estimated Expenses</u>			
<u>OPERATIONS EXPENSE</u>						
01-113 Contract Svcs - Sunday Hours	\$ 33,620	\$ 34,300	\$ 33,700	\$ (600)	\$ 35,000	\$ 36,000
01-131 Maintenance and Repair	\$ 19,175	\$ 24,400	\$ 24,400	\$ -	\$ 26,900	\$ 27,700
01-182 Utilities - Electric & Water	\$ 38,260	\$ 45,700	\$ 38,500	\$ (7,200)	\$ 40,200	\$ 41,400
01-310 Janitorial Services	\$ 13,040	\$ 13,900	\$ 12,600	\$ (1,300)	\$ 13,800	\$ 14,200
Total Operating Expenses:	\$ 104,095	\$ 118,300	\$ 109,200	\$ (9,100)	\$ 115,900	\$ 119,300
<u>CAPITAL OUTLAY</u>						
01-430 Office Furniture & Equipment	\$ -	\$ 500	\$ -	\$ (500)	\$ 500	\$ 500
01-446 City Hall/Library	\$ 9,280	\$ 25,000	\$ -	\$ -	\$ 10,000	\$ 10,000
Total Capital Outlay:	\$ 9,280	\$ 25,500	\$ -	\$ (500)	\$ 10,500	\$ 10,500
				\$ -		
TOTAL DEPARTMENTAL COSTS:	\$ 113,375	\$ 143,800	\$ 109,200	\$ (9,600)	\$ 126,400	\$ 129,800

FUND REVENUE SOURCE

2016-17 PROJECTED

2017-18 PROJECTED

01 General Fund	\$ 126,400	\$ 129,800
Total Revenue:	\$ 126,400	\$ 129,800

CITY OF WESTLAKE VILLAGE

EXPENSE DESCRIPTION

Department: LIBRARY

Account: 4600

OPERATIONS EXPENSE

113 Contract Services - Sunday Operating Hours

Reflects an appropriation to cover costs billed by the Los Angeles County Library Department to staff the City's Library on Sundays throughout the year.

131 Maintenance and Repair

Reflects general maintenance and repair costs for the City's Library building.

182 Utilities - Electric

Represents the Library's share of utility charges.

310 Janitorial Services

Provides for the regular contract janitorial maintenance of the Library facility.

CAPITAL OUTLAY

430 Office Furniture & Equipment

FY 2016-17 appropriation includes replacement of the Library's workroom flooring along with miscellaneous costs for furnishings programmed in FY 2017-18.

Assessment Districts

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: ASSESSMENT DISTRICT Account: 4710
ARTERIAL MEDIANS & PARKWAYS - ZONE 1

<u>EXPENSE CLASSIFICATION</u>	2015-16		<u>2016-17</u> <u>Adopted</u>
	<u>Current</u> <u>Budget</u>	<u>Estimated</u> <u>Expenses</u>	
EMPLOYEE SERVICES	\$ 45,000	\$ 42,500	\$ 45,000
OPERATIONS EXPENSE	\$ 479,500	\$ 445,900	\$ 457,100
CAPITAL OUTLAY	\$ 110,000	\$ 44,870	\$ -
TOTAL	\$ 634,500	\$ 533,270	\$ 502,100

NARRATIVE

Under the provisions of the 1972 Landscaping and Lighting Act, cities are authorized to form assessment districts to pay for the costs and expenses of operating, maintaining and servicing landscaping and lighting facilities associated with each district. Landscape Assessment District No. 1 consists of four benefit zones corresponding to four landscape assessment districts which were originally taken over from the County by the City in 1991. Zone 1 includes arterial street medians and parkways. These landscaped areas are regularly maintained using outside contract services.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: ASSESSMENT DISTRICT **Account: 4710**
ARTERIAL MEDIANS & PARKWAYS - ZONE 1

<u>EXPENSE CLASSIFICATION</u>	2015-16		2016-17
	<u>Current</u>	<u>Estimated</u>	<u>Adopted</u>
	<u>Budget</u>	<u>Expenses</u>	
<u>EMPLOYEE SERVICES</u>			
015 Administration & Inspection	\$ 45,000	\$ 42,500	\$ 45,000
Total Employee Services:	\$ 45,000	\$ 42,500	\$ 45,000
 <u>OPERATIONS EXPENSE</u>			
110 Contract Services - Legal	3000	\$ 3,000	3,000
180 Utilities - Water	91000	45,500	55,000
182 Utilities - Electric	23500	16,100	18,000
214 Tree Trimming	35000	70,000	35,000
260 Contract Services - Engineering	12000	12,000	12,000
276 Contract Svcs - Landscape Maint.	237000	238,100	244,100
Contract Svcs - Landscape Arch Svcs	62000	61,200	75,000
291 Graffiti Removal	-	-	-
292 Urban Reforestation	1,000	-	-
391 Contingency	15,000	-	15,000
Total Operating Expenses:	\$ 479,500	\$ 445,900	\$ 457,100
 <u>CAPITAL OUTLAY</u>			
448 Citywide Streetscape Improvements	\$ 75,000	\$ 11,870	\$ -
Waterside Lane Fence Replacement	\$ 35,000	\$ 33,000	\$ -
Total Capital Outlay:	\$ 110,000	\$ 44,870	\$ -
 TOTAL DEPARTMENTAL COSTS:	\$ 634,500	\$ 533,270	\$ 502,100

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
23 Assessments	\$ 100,900
23 Ad Valorem Funds	478,100
Total Revenue:	\$ 579,000

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: ASSESSMENT DISTRICT **Account: 4711**
FIRST NEIGHBORHOOD LANDSCAPING - ZONE 2

<u>EXPENSE CLASSIFICATION</u>	<u>Current Budget</u>	<u>Estimated Expenses</u>	<u>2016-17 Adopted</u>
EMPLOYEE SERVICES	\$ 10,500	\$ 10,800	\$ 10,500
OPERATIONS EXPENSE	\$ 64,500	\$ 46,300	\$ 57,400
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 75,000	\$ 57,100	\$ 67,900

NARRATIVE

As part of Westlake Village Landscape Assessment District No. 1, Zone 2 includes numerous landscaped areas within the First Neighborhood residential community. Such areas are maintained using outside contract services supervised under the general direction of City staff. In addition to contract labor charges, other costs include water and electric utilities, legal services, and on-going inspections utilizing the City's part-time Public Works Inspector. Revenues which offset expenditures within this zone are generated through annual assessments collected on the tax rolls.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: ASSESSMENT DISTRICT **Account: 4711**
FIRST NEIGHBORHOOD LANDSCAPING - ZONE 2

<u>EXPENSE CLASSIFICATION</u>	2015-16		2016-17
	<u>Current</u>	<u>Estimated</u>	<u>Adopted</u>
	<u>Budget</u>	<u>Expenses</u>	
<u>EMPLOYEE SERVICES</u>			
015 Administration & Inspection	\$ 10,500	\$ 10,800	\$ 10,500
Total Employee Services:	\$ 10,500	\$ 10,800	\$ 10,500
<u>OPERATIONS EXPENSE</u>			
110 Contract Services - Legal	1,500	\$ 1,500	1,500
180 Utilities - Water	22,000	17,200	19,000
182 Utilities - Electric	-	-	-
260 Contract Services - Engineering	2,500	2,500	2,500
276 Contract Svcs - Landscape Maint.	35,000	25,100	30,900
391 Contingency	3,500	-	3,500
Total Operating Expenses:	\$ 64,500	\$ 46,300	\$ 57,400
<u>CAPITAL OUTLAY</u>			
Total Capital Outlay:	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 75,000	\$ 57,100	\$ 67,900

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
23 Assessments	\$ 57,600
23 Beginning Fund Balance (District Reserve)	36,500
Total Revenue:	\$ 94,100

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: ASSESSMENT DISTRICT **Account: 4712**
LAKESHORE LANDSCAPING - ZONE 3

<u>EXPENSE CLASSIFICATION</u>	<u>2015-16</u>		<u>2016-17</u>
	<u>Current</u>	<u>Estimated</u>	<u>Adopted</u>
	<u>Budget</u>	<u>Expenses</u>	
<u>EMPLOYEE SERVICES</u>			
015 Administration & Inspection	\$ 2,500	\$ 2,700	\$ 2,700
Total Employee Services:	\$ 2,500	\$ 2,700	\$ 2,700
 <u>OPERATIONS EXPENSE</u>			
110 Contract Services - Legal	\$ 500	\$ 500	\$ 500
180 Utilities - Water	10,000	4,500	5,000
182 Utilities - Electric	-	-	-
260 Contract Services - Engineering	650	650	650
276 Contract Svcs - Landscape Maint.	11,500	9,900	10,800
391 Contingency	1,200	-	1,200
Total Operating Expenses:	\$ 23,850	\$ 15,550	\$ 18,150
 <u>CAPITAL OUTLAY</u>			
Total Capital Outlay:	\$ -	\$ -	\$ -
 TOTAL DEPARTMENTAL COSTS:			
	<u>\$ 26,350</u>	<u>\$ 18,250</u>	<u>\$ 20,850</u>

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
23 Assessments	\$ 13,700
23 Beginning Fund Balance (District Reserve)	22,950
Total Revenue:	<u>\$ 36,650</u>

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: ASSESSMENT DISTRICT **Account: 4713**
THREE SPRINGS - ZONE 4

<u>EXPENSE CLASSIFICATION</u>	2015-16		<u>2016-17</u> <u>Adopted</u>
	<u>Current</u> <u>Budget</u>	<u>Estimated</u> <u>Expenses</u>	
EMPLOYEE SERVICES	\$ 3,500	\$ 3,400	\$ 3,300
OPERATIONS EXPENSE	\$ 21,100	\$ 17,500	\$ 19,300
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 24,600	\$ 20,900	\$ 22,600

NARRATIVE

As part of Westlake Village Landscape Assessment District No. 1, Zone 4 includes several landscaped areas within the Three Springs residential community. Such areas are maintained using outside contract services supervised under the general direction of City staff. In addition to contract labor charges, other costs include water and electric utilities, legal services, and on-going inspections utilizing the City's part-time Public Works Inspector. Revenues which offset expenditures within this zone are generated through annual assessments collected on the tax rolls.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: ASSESSMENT DISTRICT
THREE SPRINGS - ZONE 4

Account: 4713

<u>EXPENSE CLASSIFICATION</u>	2015-16		2016-17
	<u>Current</u>	<u>Estimated</u>	<u>Adopted</u>
	<u>Budget</u>	<u>Expenses</u>	
 <u>EMPLOYEE SERVICES</u>			
015 Administration & Inspection	\$ 3,500	\$ 3,400	\$ 3,300
Total Employee Services:	\$ 3,500	\$ 3,400	\$ 3,300
 <u>OPERATIONS EXPENSE</u>			
110 Contract Services - Legal	500	\$ 500	500
180 Utilities - Water	5,500	3,000	3,500
182 Utilities - Electric	1,800	1,500	1,500
260 Contract Services - Engineering	600	600	600
276 Contract Svcs - Landscape Maint.	11,500	11,900	12,000
391 Contingency	1,200	-	1,200
Total Operating Expenses:	\$ 21,100	\$ 17,500	\$ 19,300
 <u>CAPITAL OUTLAY</u>			
Total Capital Outlay:	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 24,600	\$ 20,900	\$ 22,600

FUND REVENUE SOURCE

2016-17 PROJECTED

23 Assessments	\$ 13,600
23 Beginning Fund Balance (District Reserve)	22,700
Total Revenue:	\$ 36,300

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: ASSESSMENT DISTRICT **Account: 4720**
WESTLAKE SPECTRUM DISTRICT NO. 15

<u>EXPENSE CLASSIFICATION</u>	2015-16		2016-17 <u>Adopted</u>
	<u>Current Budget</u>	<u>Estimated Expenses</u>	
EMPLOYEE SERVICES	\$ 2,200	\$ 2,000	\$ 2,000
OPERATIONS EXPENSE	\$ 16,000	\$ 13,700	\$ 15,300
CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 18,200	\$ 15,700	\$ 17,300

NARRATIVE

In 1989, the Los Angeles County Board of Supervisors approved the formation of the Westlake Spectrum Local Landscape Assessment District No. 15 for the purpose of providing funds for the maintenance of landscaped areas located within the Spectrum Development. Subsequently, in 1994 the County transferred jurisdiction of District No. 15 to the City. Currently, the District maintains landscaped improvements located within the parkway areas along Park Terrace Drive and Oak Crest Drive, adjacent the Spectrum business park, using an outside landscape contractor.

CITY OF WESTLAKE VILLAGE EXPENSE DETAIL

Department: ASSESSMENT DISTRICT **Account: 4720**
WESTLAKE SPECTRUM DISTRICT NO. 15

<u>EXPENSE CLASSIFICATION</u>	2015-16		2016-17
	<u>Current</u>	<u>Estimated</u>	<u>Adopted</u>
	<u>Budget</u>	<u>Expenses</u>	<u>Adopted</u>
 <u>EMPLOYEE SERVICES</u>			
015 Administration & Inspection	\$ 2,200	\$ 2,000	\$ 2,000
Total Employee Services:	\$ 2,200	\$ 2,000	\$ 2,000
 <u>OPERATIONS EXPENSE</u>			
110 Contract Services - Legal	500	\$ 500	500
180 Utilities - Water	-	-	-
182 Utilities - Electric	-	-	-
260 Contract Services - Engineering	1,000	1,000	1,000
276 Contract Svcs - Landscape Maint.	13,000	12,200	12,300
391 Contingency	1,500	-	1,500
Total Operating Expenses:	\$ 16,000	\$ 13,700	\$ 15,300
 <u>CAPITAL OUTLAY</u>			
Total Capital Outlay:	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 18,200	\$ 15,700	\$ 17,300

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
23 Assessments	\$ 10,450
23 Beginning Fund Balance (District Reserve)	14,750
	\$ 25,200

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY & NARRATIVE

Department: ASSESSMENT DISTRICT **Account: 4730**
LIGHTING MAINTENANCE DISTRICT NO. 1

<u>EXPENSE CLASSIFICATION</u>	2015-16		<u>2016-17 Adopted</u>
	<u>Current Budget</u>	<u>Estimated Expenses</u>	
EMPLOYEE SERVICES	\$ 7,000	\$ 6,100	\$ 7,000
OPERATIONS EXPENSE	\$ 296,900	\$ 264,100	\$ 285,200
CAPITAL OUTLAY	\$ -	\$ -	\$ 100,000
TOTAL	\$ 303,900	\$ 270,200	\$ 392,200

NARRATIVE

Originally formed by the County and subsequently transferred to the City in 1991, Lighting Maintenance District No. 1 handles the maintenance of traffic signals within the County plus the on-going servicing of all street lights along public roadways. Currently, the routine maintenance of the various traffic signals located throughout the City is performed by Los Angeles County crews, while the servicing of street lights is performed by Southern California Edison. Revenues needed to cover charges for this work are derived from both ad valorem taxes and special assessments.

CITY OF WESTLAKE VILLAGE

EXPENSE DETAIL

Department: ASSESSMENT DISTRICT **Account: 4730**

LIGHTING MAINTENANCE DISTRICT NO. 1

<u>EXPENSE CLASSIFICATION</u>	2015-16		2016-17
	<u>Current</u>	<u>Estimated</u>	<u>2016-17</u>
	<u>Budget</u>	<u>Expenses</u>	<u>Adopted</u>
<u>EMPLOYEE SERVICES</u>			
015 Administration & Inspection	\$ 7,000	\$ 6,100	\$ 7,000
Total Employee Services:	\$ 7,000	\$ 6,100	\$ 7,000
 <u>OPERATIONS EXPENSE</u>			
110 Contract Services - Legal	3,500	\$ 3,500	3,500
206 Signal Maintenance (LA County)	50,000	52,000	49,000
206 Signal Maintenance (Energy)	13,500	13,100	13,500
206 Signal Maintenance (Telephone)	900	1,200	1,200
207 Street Lighting Maintenance	185,000	164,000	175,000
206 Contract Services -City Traffic Eng	16,000	14,300	15,000
260 Contract Services-Assessment Eng	16,000	16,000	16,000
391 Contingency	12,000	-	12,000
Total Operating Expenses:	\$ 296,900	\$ 264,100	\$ 285,200
 <u>CAPITAL OUTLAY</u>			
Total Capital Outlay:	\$ -	\$ -	\$ 100,000
Agoura Road Sidewalk Lighting	\$ -	\$ -	\$ 100,000
 TOTAL DEPARTMENTAL COSTS:	\$ 303,900	\$ 270,200	\$ 392,200

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
22 Beginning Fund Balance (District Reserves)	\$ 465,650
22 Ad Valorem Funds	250,100
22 Assessments	66,300
Total Revenue:	\$ 782,050

Capital Improvements

**SUMMARY OF CAPITAL IMPROVEMENT
PROJECT AND ASFP EXPENDITURES
FY 2015-16**

<u>Project</u>	<u>FY 2015-16 Budget</u>	<u>Funding Source</u>	<u>Projected Year-end Expenditures</u>
Street Resurfacing Projects			
(A) Annual Street Maintenance	\$ 944,000	MR-Local, CIP	\$ 720,000
Subtotal	<u>\$ 944,000</u>		<u>\$ 720,000</u>
Streetscape Projects			
(A) Lakeview/Agoura Crosswalks	\$ 425,000	MR-Hwy, CIP	\$ 548,600
(B) Neighborhood Beautification Grants	\$ 75,000	Landscape District	\$ 11,870
(C) Lot 80 Development	\$ 50,000	CIP	\$ 0
Subtotal	<u>\$ 550,000</u>		<u>\$ 560,470</u>
Other Projects			
(A) Community Park	\$ 6,107,200	MR-Hwy, CIP, Capital Campaign	\$ 2,247,510
(B) Hedgewall Traffic Signal Modification	\$ 25,000	Traffic Signal Fund	\$ 25,000
(C) Waterside Lane Fence Replacement	\$ 35,000	Landscape District	\$ 33,000
(D) House Number Painting	\$ 20,000	CIP	\$ 10,325
(E) Triunfo Creek Bridge Repairs	\$ 135,000	HBRRP, CIP	\$ 20,000
(F) ADA Handicap Ramp Installations	\$ 71,780	CIP, MR-Hwy	\$ 71,780
(G) In-Roadway Crosswalk Flashing Lights	\$ 200,000	Traffic Signal Fund	\$ 208,500
Subtotal	<u>\$ 6,593,980</u>		<u>\$ 2,616,115</u>
Arterial System Financing Program			
(A) MR Monitoring/Audit Coordination/Retention Payments	\$ 32,000	MR-Hwy, CIP	\$ 455,450
(B) Via Colinas/Lindero Free Right Turn Study	\$ 50,000	ASFP	\$ 50,000
	<u>\$ 82,000</u>		<u>\$ 505,450</u>
Total	<u>\$ 8,169,980</u>		<u>\$ 4,402,035</u>

CITY OF WESTLAKE VILLAGE CAPITAL IMPROVEMENT PROGRAM SUMMARY

Program: ANNUAL STREET RESURFACING PROGRAM

NARRATIVE

The Annual Street Resurfacing Program targets the street system in two neighborhood areas including approximately half of both First Neighborhood and Three Springs in addition to Lindero Canyon Road, between Agoura Road and the Cove, and Oak Crest Drive.

Annual Street Overlay Program

The Annual Street Resurfacing Program includes an overlay of specific streets in the Three Spring and First Neighborhood areas as well as slurry maintenance of specific streets in First Neighborhood, Lindero Canyon Road, and Oak Crest Drive.

CITY OF WESTLAKE VILLAGE CAPITAL IMPROVEMENT PROGRAM SUMMARY

Program:	ANNUAL STREET RESURFACING PROGRAM
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<u>EXPENSE CLASSIFICATION</u>	<u>2016-17 Proposed</u>
 <u>DESIGN SERVICES</u>	
Design and Project Management	\$ 60,800
Construction Coordination and Inspection	85,000
Project Testing and Expenses	<u>45,000</u>
Subtotal	\$ 190,800
 <u>CONSTRUCTION</u>	
Construction	<u>\$ 1,381,100</u>
Subtotal	\$ 1,381,100
 TOTAL PROJECT COSTS:	 <u><u>\$ 1,571,900</u></u>

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
Measure R - Local	\$ 96,000
STPL Funds	\$ 145,600
CIP	<u>\$ 1,330,300</u>
Total:	<u>\$ 1,571,900</u>

CITY OF WESTLAKE VILLAGE CAPITAL IMPROVEMENT PROGRAM SUMMARY

Program: ANNUAL STREETSCAPE IMPROVEMENTS

NARRATIVE

The FY 2016-17 Annual Streetscape Improvement Program has four (4) components as listed below.

			<u>Project Cost</u>
1.	<u>Neighborhood Grant Beautification Program</u> <i>Project Description: Annual grant program to homeowner associations for beautification of their entries and other areas within public view.</i>		
	Grant Program	\$	75,000
2.	<u>Advance Street Name Sign Replacements</u> <i>Project Description: Replacement of faded advance street name signs throughout the community where needed.</i>		
	Construction	\$ 10,000	
	Subtotal	<u> </u>	\$ 10,000
3.	<u>Lindero/Triunfo Canyon Corner Landscaping</u> <i>Project Description: Installation of landscaping and irrigation improvements at the northwest corner of Lindero Canyon Road/Triunfo Canyon Road intersection.</i>		
	Construction	\$ 9,500	
	Subtotal	<u> </u>	\$ 9,500
4.	<u>Agoura Road Landscape Lighting</u> <i>Project Description: Installation of walkway lighting along the new Agoura Road sidewalk from Lakeview Canyon Road to Lindero Canyon Road.</i>		
	Construction Management and Inspection	\$ 30,000	
	Construction	\$ 227,700	
	Subtotal	<u> </u>	\$ 257,700
		TOTAL	<u><u>\$ 352,200</u></u>

CAPITAL IMPROVEMENT PROGRAM SUMMARY

Program: ANNUAL STREETScape IMPROVEMENTS

<u>EXPENSE CLASSIFICATION</u>	<u>2016-17 Proposed</u>
 <u>DESIGN SERVICES</u>	
Construction Management and Inspection	\$ 30,000
Subtotal	\$ 30,000
 <u>CONSTRUCTION</u>	
Construction	\$ 247,200
Neighborhood Beautification Grant	\$ 75,000
Subtotal	\$ 322,200
TOTAL PROJECT COSTS:	\$ 352,200

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
Capital Improvement Fund	\$ 252,200
City-wide Lighting Assessment District Fund	\$ 100,000
Total	\$ 352,200

CITY OF WESTLAKE VILLAGE CAPITAL IMPROVEMENT PROGRAM SUMMARY

Program:	OTHER IMPROVEMENTS
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NARRATIVE

Other FY 2016-17 miscellaneous capital improvements include the following:

		<u>Project Cost</u>
1. <u>ADA Handicap Ramp Installations</u>		
<i>Project Description: Construction of 22 handicap ramps at various intersections in the City.</i>		
Project Management & Coordination	\$ 10,000	
Construction	<u>\$ 90,000</u>	
Subtotal		\$ 100,000
2. <u>Triunfo Creek Bridge</u>		
<i>Project Description: Design of repairs for the existing Triunfo Creek Bridge and coordination with Los Angeles County Public Works Department for federal funding.</i>		
Project Management & Coordination	\$ 10,000	
Engineering Design	<u>\$ 110,000</u>	
Subtotal		\$ 120,000
3. <u>Dog Park</u>		
<i>Project Description: Design and construction of a dog park on City-owned land located at the southwest corner of Oak Crest Drive and Agoura Road.</i>		
Design	\$ 61,100	
Project Expenses	\$ 25,000	
Project Management & Coordination	\$ 40,600	
Construction	<u>\$ 703,600</u>	
Subtotal		\$ 830,300

4. Westlake Village Community Park

Project Description: Construction of the second phase of the above-ground Park improvements to include the remaining general infrastructure construction, third ballfield improvements, and the east side improvements to include soccer fields, sports lighting, park amenities, fencing, restroom/concession building, and the gazebo.

Slope Restoration & Park Maintenance	\$	478,400	
Project Management & Coordination	\$	75,000	
Landscape Design & Construction Admin.	\$	72,400	
Construction Management & Inspection	\$	121,200	
Expenses	\$	40,000	
Construction	\$	<u>7,718,800</u>	
		<i>Subtotal</i>	\$ 8,505,800

5. Lot 80 Passive Park

Project Description: Construction of passive park improvements on Lot 80 property owned by the Canyon Oaks Homeowners Association.

Project Management & Coordination	\$	5,000	
Construction	\$	<u>78,700</u>	
		<i>Subtotal</i>	\$ 83,700
TOTAL PROJECT COSTS:			<u>\$ 9,639,800</u>

CITY OF WESTLAKE VILLAGE CAPITAL IMPROVEMENT PROGRAM SUMMARY

Program:	OTHER IMPROVEMENTS
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<u>EXPENSE CLASSIFICATION</u>	<u>2016-17 Proposed</u>
 <u>DESIGN SERVICES</u>	
Project Management and Coordination	\$ 140,600
Engineering Design	\$ 133,500
Construction Coordination and Inspection	\$ 121,200
Expenses	\$ 65,000
<i>Subtotal</i>	\$ 460,300
 <u>CONSTRUCTION</u>	
Landscape and Slope Maintenance	\$ 478,400
Construction	\$ 8,701,100
<i>Subtotal</i>	\$ 9,179,500
TOTAL PROJECT COSTS:	\$ 9,639,800

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
City Capital Improvement Program Fund	\$ 4,983,600
Capital Campaign	\$ 100,000
Bond Fund	\$ 4,000,000
LA County Park Grant	\$ 450,000
HBRRP Funds	\$ 106,200
Total	\$ 9,639,800

Artistic System
Manager's System

Arterial System Finance Program

CITY OF WESTLAKE VILLAGE CAPITAL IMPROVEMENT PROGRAM SUMMARY

Program: ARTERIAL SYSTEM FINANCE PROGRAM (ASFP)

NARRATIVE

The ASFP Work Program this fiscal year will include Measure R monitoring/ audit coordination and completion of the Via Colinas/Lindero free right turn study.

<u>EXPENSE CLASSIFICATION</u>	<u>2016-17 Proposed</u>
 <u>PROJECT AND CONSTRUCTION MANAGEMENT</u>	
Project Management and Coordination	\$ 50,000
Subtotal	<u>\$ 50,000</u>
 TOTAL PROJECT COSTS:	 <u><u>\$ 50,000</u></u>

<u>FUND REVENUE SOURCE</u>	<u>2016-17 PROJECTED</u>
Measure R Highway	\$ 50,000
Total:	<u>\$ 50,000</u>

Gann Appropriation Limit

GANN APPROPRIATION LIMIT

Article XIII B of the California Constitution (Proposition 4 - "Gann Initiative") specifies that appropriations made by State and local governments may increase annually by a factor comprised of the change in population and the change in the U.S. Consumer Price Index or the change in the California per capita income, whichever is less. The State Department of Finance determines and provides the change factors used in calculating the next year's limit.

Since the City of Westlake Village incorporated after the passage of Proposition 4, the vote of the people upon incorporation established a base as set forth by LAFCO. The voter approved appropriation limit was \$1,072,562 and was based upon Fiscal Year 1979-80. Each year this base limit is changed with the two factors. The calculation of the annual limit is presented below:

In 1991, the City contracted with Ernst & Young to recompute the Gann Limit based upon current State law. Commencing with Fiscal Year 1987-88 adjustments were made in accordance with State law.

FY 1980-81 (Base Formula)

State per capita income*	12.11 = 1.1211
Population Increase	4.57 = 1.0457
Change Factor (% change in State per capita income X % change population) =	1.172334
LIMIT = (previous year's limit x change factor) =	\$1,257,401

*Note: The State of California determines the per capita income or CPI for all agencies pursuant to the Constitution.

<u>FY 1981-82</u> LIMIT	\$1,388,404	<u>FY 1987-88</u> LIMIT	\$2,111,282
<u>FY 1982-83</u> LIMIT	\$1,517,668	<u>FY 1988-89</u> LIMIT	\$2,451,119
<u>FY 1983-84</u> LIMIT	\$1,572,594	<u>FY 1989-90</u> LIMIT	\$2,738,507
<u>FY 1984-85</u> LIMIT	\$1,648,618	<u>FY 1990-91</u> LIMIT	\$3,007,924
<u>FY 1985-86</u> LIMIT	\$1,718,998	<u>FY 1991-92</u> LIMIT	\$3,363,774
<u>FY 1986-87</u> LIMIT	\$1,766,625	<u>FY 1992-93</u> LIMIT	\$3,755,816

<u>FY 1993-94</u> LIMIT	\$4,344,222
<u>FY 1994-95</u> LIMIT	\$6,661,106
<u>FY 1995-96</u> LIMIT	\$9,334,341
<u>FY 1996-97</u> LIMIT	\$9,848,157
<u>FY 1997-98</u> LIMIT	\$10,432,792
<u>FY 1998-99</u> LIMIT	\$11,450,330
<u>FY 1999-2000</u> LIMIT	\$12,231,150
<u>FY 2000-01</u> LIMIT	\$13,021,608
<u>FY 2001-02</u> LIMIT	\$14,226,62
<u>FY 2002-03</u> LIMIT	\$14,245,402
<u>FY 2003-04</u> LIMIT	\$14,892,194
<u>FY 2004-05</u> LIMIT	\$15,525,236
<u>FY 2005-06</u> Per Capita Change Population Change Factor LIMIT	5.26% = 1.0526 .75% = 1.0075 1.0604945 \$16,464,427
<u>FY 2006-07</u> Per Capita Change Population Change Factor LIMIT	3.96% = 1.0396 .11% = 1.0011 1.0407435 \$17,135,245

<u>FY 2007-08</u> Per Capita Change Population Change Factor LIMIT	4.42% = 1.0442 .24% = 1.0024 1.04670608 \$17,935,565
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<u>FY 2008-09</u> Per Capita Change Population Change Factor LIMIT	4.29% = 1.0429 .25% = 1.0025 1.04550725 \$18,751,763
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<u>FY 2009-10</u> Per Capita Change Population Change Factor LIMIT	0.62% = 1.0062 .50% = 1.0050 1.011231 \$18,962,364
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<u>FY 2010-11</u> Per Capita Change Population Change Factor LIMIT	-2.54% = .9746 53% = 1.0053 .97976538 \$18,578,667
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<u>FY 2011-12</u> Per Capita Change Population Change Factor LIMIT	2.51% = 1.0251 .22% = 1.0022 1.02735522 \$19,086,890
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<u>FY 2012-13</u> Per Capita Change Population Change Factor LIMIT	3.77% = 1.0377 .19% = 1.0019 1.03967163 \$19,844,098
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<u>FY 2013-14</u> Per Capita Change Population Change Factor LIMIT	5.12% = 1.0512 .45% = 1.0045 1.0559304 \$20,953,986
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<u>FY 2014-15</u> Per Capita Change Population Change Factor LIMIT	-0.23% = 0.9977 .47% = 1.0047 1.00238919 \$21,004,049
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FY 2015-16

Per Capita Change 3.82% = 1.0382
Population .41% = 1.0041
Change Factor 1.04245662
LIMIT \$21,895,809

FY 2016-17

Per Capita Change 5.37% = 1.0537
Population .40% = 1.0040
Change Factor 1.0579148
LIMIT \$23,163,900

Article XIII B provides that when revenue described as "Proceeds of Tax" are received in excess of the appropriation limit, the excess amount must be returned to the taxpayers within two years. In Fiscal Year 1984-85, \$75,602 of excess "proceeds of tax" was received. In July, 1987, the City Council approved the distribution of the excess revenue to all taxpayers within the City. This was accomplished by the City directly making a one time payment to the Los Angeles County landscape and lighting assessment districts. These direct assessments are a part of the annual property tax obligation of each property owner, and all property owners within the City, both residential and commercial, received a credit on their 1987-88 property tax bill as a result of the rebate of the excess revenue. Ballot Measures have been approved overriding the GANN Limit for Fiscal Years 1985-86 through 1992-93.

Community Profile

CITY OF WESTLAKE VILLAGE COMMUNITY PROFILE

Settled snugly in the northern foothills of the Santa Monica Mountains in western Los Angeles County, the City of Westlake Village is nine miles inland from the Pacific Ocean and 38 miles west of downtown Los Angeles. Occupying only 5.4 square miles, averaging 900 feet above sea level, the community is framed by the Simi Hills to the north and the Santa Monica Mountains to the south.

History

About 3,000 years ago, Chumash Indians moved into the region and lived by hunting rabbits and other game, gathering grains and acorns. On-going excavations, archaeological sites, and polychrome rock paintings in the area

provide a glimpse into the social and economic complexity of the ancient Chumash world. In 1770, Captain Gaspar de Portola led a party of Spanish explorers and missionaries, traveling north on the route that became known as the El Camino Real. The party camped near a Chumash village, believed to be the site of present-day Westlake Village. Father Juan Crespi, chaplain and diarist of the expedition, wrote: "We are on a plain of considerable extent and much beauty, forested on all parts by live oaks and oak trees, with much pasturage and water."



When the Spanish finally did settle the area, they were given huge land grants, the largest of which was Rancho Simi, given to the Pico family. When Mexico won independence from Spain in 1821, California became a territory of Mexico, and a few more land grants were given. When California was admitted to the union in 1850, most of the land that later became Ventura County was divided among only 19 families. The picturesque future Westlake Village site among rising knolls, arroyos, barrancas and ancient oaks was recognized as the central part of two Mexican land grants: Rancho El Conejo and Rancho Las Virgenes. In 1881, the Russell brothers purchased a large portion of the land for cattle ranching.

According to Patricia Allen, historian and family descendant, Andrew Russell beat the competition in buying the land by racing across 6,000 acres on a fifteen-minute trip in a buckboard and sealed the deal with a \$20 gold piece. The price per acre was \$2.50! The area continued to be known as the Russell Ranch although it was sold in 1925 to William Randolph Hearst and again in 1943 to Fred Albertson. The Russell family leased back part of the land to continue its successful cattle ranch operation while the Albertson Company used the vast acreage as a movie ranch. Many movies and television shows were filmed here, including "Robin Hood," "King Rat," "Laredo," and various episodes of "Tarzan," "Buck Rogers," "Gunsmoke," and "Bonanza."

In 1963, the American-Hawaiian Steamship Company bought the 12,000 acre ranch for \$32 million and, in partnership with Prudential Insurance Company, commissioned the preparation of a master plan for a "city in the country." Prominent architects, engineers, and land planners participated in designing a unique, integrated community that has become a nationally acclaimed model for the planned community concept. "The city in the country" was named Westlake Village and soon became recognized as one of America's most successful suburbs and finest areas to live, work and raise a family. Today, a population of 8,294 resides within this beautiful, natural environment of award-winning neighborhoods, thriving businesses, and enviable lifestyles. The original master-planned community of Westlake Village is transected diagonally by the Los Angeles and Ventura County line. The Los Angeles County side, consisting of 3,456 acres, was incorporated as the City of Westlake Village in 1981 and became the 82nd municipality in Los Angeles County. The Ventura County side, comprised of the remaining 8,544 acres of the original Russell Ranch, was annexed into the City of Thousand Oaks in two portions in 1968 and 1972. The wisdom of the master planners in preserving, protecting and enhancing the natural environment of the area is evident today in the consistent growth and vitality of Westlake Village.

Statistical Information

CITY OF WESTLAKE VILLAGE
 Statistical Information
 FY 2016/17

Date of Incorporation	December 11, 1981
Type of City	General Law
Form of Government	Council/Manager
Estimated Population	8,294 (Jan. 2011)
Area	5.4 square miles
Miles of Streets	29.5 miles
Parks	6 (23.2 acres)
Transportation	Dial-A-Ride; Westlake Village Transit; Airport Shuttle; MTA; Access
Public Elementary and Secondary Schools	White Oak Elementary
Utilities	
Water System	Las Virgenes Municipal Water District
Sewerage System	Las Virgenes Municipal Water District
Refuse Haulers	Waste Management
Gas	Southern California Gas Co.
Electric	Southern California Edison Co.
Telephone	AT&T
Police Services	Los Angeles County Sheriff
Fire Services	Los Angeles County Fire District
Libraries	1 – Circulation = 135,600
Local Media	
Newspaper	Acorn; Daily News; VC Star; LA Times
Radio	KVEN 1450 AM
Cable Companies	Time Warner
Television Stations	Government Channel 10

Debt Information

CITY OF WESTLAKE VILLAGE

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

June 30, 2015

Jurisdiction	Gross debt outstanding	Percentage applicable to City of Westlake Village (2)	Debt June 30, 2015
<u>Overlapping tax and assessment debt:</u>			
Los Angeles County Flood Control District	\$ 15,105,000	0.252 %	\$ 38,065
Metropolitan Water District	110,420,000	0.130	143,546
Los Angeles Community College District	3,882,265,000	0.455	17,664,306
Las Virgenes Joint Unified School District	148,708,122	15.274	22,713,679
Los Angeles County Regional Park and Open Space Assessment District	<u>82,880,000</u>	0.250	<u>207,200</u>
Total overlapping tax and assessment debt	<u>4,239,378,122</u>		<u>40,766,796</u>
<u>Overlapping general fund obligation debt:</u>			
Los Angeles County General Fund Obligations	1,885,330,518	0.250	4,713,326
Los Angeles County Superintendent of Schools Certificates of Participation	8,719,113	0.250	21,798
Las Virgenes Joint Unified School District Certificates of Participation	<u>11,165,000</u>	15.274	<u>1,705,342</u>
Total overlapping general fund obligation debt	<u>1,905,214,631</u>		<u>6,440,466</u>
Subtotal, overlapping debt	6,144,592,753		47,207,262
<u>City direct debt:</u>			
City of Westlake Village Certificates of Participation	<u>14,305,000</u>	100.000	<u>14,305,000</u>
Gross combined total debt (1)			\$ <u><u>61,512,262</u></u>
Net combined total debt			\$ <u><u>61,500,900</u></u>

(1) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

(2) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

Source: California Municipal Statistics, Incorporated

Listing of Full-Time and Part-Time Staff Positions

CITY OF WESTLAKE VILLAGE
LISTING OF FULL-TIME AND PART-TIME POSITIONS

<u>Position</u>	<u>Fiscal Year</u> <u>2014-15</u>	<u>Fiscal Year</u> <u>2015-16</u>	<u>Fiscal Year</u> <u>2016-17</u>
<u>Full-time</u>			
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Planning Director	1.00	1.00	1.00
Assistant Planner	1.00	1.00	1.00
City Clerk/Executive Assistant	1.00	1.00	1.00
Senior Administrative Analyst	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Community Services Coordinator	1.00	1.00	1.00
Administrative Assistants	2.00	1.00	1.00
Administrative Assistant/Deputy City Clerk	-	1.00	1.00
Total	10.00	10.00	10.00
<u>Part-time</u>			
Finance Officer/City Treasurer	1.00	1.00	1.00
Deputy Finance Officer	2.00	2.00	2.00
Code Compliance Officer	-	1.00	1.00
Public Works Inspector	2.00	2.00	2.00
Total	5.00	6.00	6.00

Budget Calendar And Budget Process

CITY OF WESTLAKE VILLAGE

BUDGET CALENDAR

FY 2016-17

MARCH

- City Manager initiates the preparation of the City Budget.

APRIL & MAY

- April 13, 2016 - City Council Budget Workshop to discuss priorities, programs and projects for direction for the preparation of the budget for FY 2016-17.
- City Manager budget review leading to the development of the draft documents.
- May 25, 2016 - Initial City Council meeting to review preliminary City Budget at which time proposed adjustments are considered by City Council.

JUNE

- June 8, 2016 - City Council meeting and adoption of the City Budget and appropriation limit.

JULY

- July 1, 2016 - Budget fiscal year begins.

CITY OF WESTLAKE VILLAGE

BUDGET PROCESS

Budget Basis:

Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles for all governmental funds (modified accrual basis). Briefly, this means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are actually received.

Budget Amendments:

The City Council approves operating appropriations at the department and fund level prior to July 1 of the budget year and may amend the budget at any time during the fiscal year by motion. The level of budgetary control (i.e. the level at which expenditures cannot legally exceed appropriated amount) is at the overall fund level. Operating appropriations lapse at the end of the fiscal year unless specific carryovers are approved by the City Council.

Budget Control:

The City Manager and selected management staff are responsible for maintaining expenses within category levels approved by the City Council. However, since the budget is an estimate, from time to time, it is necessary to make adjustments to the various line items.

All requests to increase appropriations must be submitted to the City Council.

REVUE
DESCRIPTE

Revenue Descriptions

GENERAL FUND

The General Fund is the primary operating fund of the City and is used to account for day-to-day operations. This Fund is financed by such revenues as sales tax, property tax, VLF, and user fees. General Fund resources could be used for any general governmental purpose.

3110 Property Tax

A general, ad valorem tax imposed on real property (land and permanently attached improvements) and tangible personal property (movable property).

3111 Property Transfer Tax

General tax imposed on the transfer of real estate ownership.

3120 Sales and Use Tax

General tax imposed on the total retail price of any tangible personal property.

3131 Transient Occupancy (Bed) Tax

General tax imposed on occupants for the privilege of occupying room(s) in a hotel, motel, inn, etc.

3133 Franchise Fees

Fees paid to the City from a franchise for "rental" or "toll" for the use of city streets and rights-of-way.

3211 Animal Control Fees

A charge designed to reimburse the City for costs of regulating the licensing of animals.

3220 Building Permits

A fee collected by Los Angeles Building and Safety upon the issuance of a building permit to cover building inspection services.

3221 Industrial Waste Fees

Fees collected by Los Angeles County for the inspection and permit of industrial and commercial connections to the sanitary sewer system.

3223 Film Permit Fees

Fees collected by the City for the use of filming on either private or public property.

3322 Motor Vehicle In-Lieu Fees

Based on the market value of a vehicle, a Vehicle License Fee (VLF) is an annual fee charged for the privilege of operating that vehicle on public streets. This fee is administered by the State.

3324 Off-Highway Vehicle Fees

Fee imposed for the issuance or renewal of identification of off-highway motor vehicles. This fee is administered by the State.

3410 Planning and Zoning Fees

Fees for zoning variances and changes, map applications and planning services.

3411 Sales of Maps and Copies

A fee charged to cover the cost of copying and/or maps requested by the consumer.

3423 Recreation Fees

A fee charged to the consumer for the use of a City recreation program.

3425 Caltrans Landscape Maintenance

Fees collected from Caltrans to reimburse the City for the cost of maintaining the freeway landscaping.

3520 Court Fines

Revenues received upon conviction of a misdemeanor or municipal infraction.

3610 Investment Earnings

Revenue earned from the investment of the general funds collected by the City.

3690 Other Revenue

Unclassified revenue received by the City such as false alarm fines, sales of the historical book, reimbursements, etc.

RESTRICTED FUNDS

Restricted funds are used to account for revenue derived from specific taxes or other earmarked revenue sources, which, by law, are designated to finance particular functions or activities of government and which therefore cannot be diverted to other uses.

3326-3329 Gas Tax

A tax on fuel used to propel a motor vehicle or aircraft. This use of revenue is restricted to the construction, improvement, and maintenance of public streets..

3121-3313 Proposition A and C funds

A tax imposed by Los Angeles County which increased the sales tax ½ cent to fund public transportation in the County. Proposition A funds can only be used to pay for public transportation services and Proposition C can be used to fund both public transportation services and capital improvement projects for public transit.

3510 Traffic Safety Fines

Fines and forfeitures received as a result of arrests for vehicle code violations. Funds can be used for traffic control devices, maintenance of equipment and supplies for traffic law enforcement and traffic accident prevention, improvement or construction of public streets, and the compensation of school crossing guards.

3315 Prop A. Park Bond

Revenue derived from the passage of both the '92 and '96 Proposition A Park Bonds for the maintenance and servicing of any Prop A Park Bond funded projects.

3123 Westlake Transit

Revenue derived from bus pass sales and fares from the Westlake Transit program. These revenues offset the cost of operating the Westlake Transit program.

3621 Traffic Signal Fees

Revenue derived from developer fees to pay for the installation of traffic signals.

3426 Recycling Fees

This is revenue derived from AB 939. The purpose of these funds is to address issues related to source reduction of waste material, recycling and composting, and environmentally safe transformation and land disposal of solid waste. The fees are collected from both residents and businesses by the trash haulers and are

transferred to the City to fund the development and implementation of the above programs.

3710 Street Lighting and Landscape District

Revenue received for this fund comes from property tax and special assessment revenue. The funds are used specifically for operation and maintenance of medians, parkways, trees, slopes, and lighting within the district boundaries.

3692 AB 2766 Air Quality

30 percent of the funds collected from the Department of Motor Vehicle registration fees is provided to the Air Quality Management District (AQMD) for vehicle emission reduction programs. The City has used these funds in the past for the purchase/lease of City hybrid and CNG vehicles including the purchase of fuel and maintenance associated with the use of these vehicles.

3691 Arterial Financing Fee

Fee imposed in connection with the approval of a development project for the purpose of defraying all or a portion of the cost of public facilities related to the development. Expenditures allowed in connection with this fee include regional transportation facilities, traffic mitigation, traffic signal, road improvements, street lighting, etc.

3694 COPS

AB 3229 established the Citizens Options for Public Safety (COPS) program and allocated state funds, based on population, to supplement the needs of local law enforcement.

3695 CDBG

Revenue comes from the Federal Department of Housing and Urban Development (HUD) and is administered through the Los Angeles County Community Development Commission (CDC). Eligible activities must address at least one of the national objectives of the CDBG program which include benefitting low and moderate income persons and/or addressing slum or blight.

3314 TDA Article 3

A tax imposed by Los Angeles County Metropolitan Transportation Authority through the Transportation Development Act (TDA). These funds are collected through sales and use tax on motor vehicle fuel as an additional source of revenue available to fund public transportation. Funds in the past have been used for capital projects such as sidewalk improvements.

3610 Investment Earnings

Revenue earned from the investment of the restricted funds collected by the City.

Budget Glossary

**CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY**

ACCOUNT – Financial reporting unit for budget, management, or accounting purposes.

ACCOUNTS PAYABLE – The amounts owed to others for goods and services rendered.

ACCRUAL BASIS – The method of accounting under which revenues and expenses are recorded when they occur, regardless of the timing of related cash flows. Expenses are recorded at the time liabilities are incurred and revenues are recorded when earned.

AD VALOREM – Property taxes.

ALLOCATION – Component of an appropriation earmarking expenditures for a specific purpose and/or level of organization.

AMORTIZATION – Payment of a debt by regular intervals over a specific period of time.

APPROPRIATION – A specific amount of money authorized by the City Council for the expenditure of a designated amount of public funds for a specific purpose.

APPROPRIATIONS LIMIT – Article XIII B, of the California Constitution, was amended by Proposition 4, “The Gann Initiative,” in 1979. This Article limits growth in government spending to changes in population and inflation, by multiplying the limit for the prior year, by the percentage change in the cost of living (or per capita personal income, whichever is lower); then multiplying the figure resulting from the first step, by the percentage change in population. The base year limit (FY 1978-79) amount consists of all tax proceeds appropriated in that year. The Appropriations Limit calculation worksheet can be found in the budget.

ASSET – Resources owned or held by a government which have monetary value.

ASSESSED VALUATION – The value assigned to real property (land and buildings) and tangible personal property (moveable property) by the Los Angeles County Assessors Office for use as a basis in levying property taxes.

AUDIT – Prepared by an independent certified public accountant (CPA), the primary objective of an audit is to determine if the City’s Financial Statements present fairly the City’s financial position and results of operations in conformity with generally accepted accounting principles.

BALANCED BUDGET – A budget in which planned expenditures do not exceed planned funds available.

BEGINNING FUND BALANCE – Fund balance available in a fund, from the end of the prior year, for use in the following year.

**CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)**

BOND – A city may raise capital by issuing a written promise to pay a specified sum of money called the face value, or principal amount, at a specified date or dates in the future, together with periodic interest, at a special rate.

BONDED INDEBTEDNESS – Outstanding debt by issues of bonds which is repaid by ad valorem or other revenue.

BUDGET – A financial plan that identifies revenues, types and levels of services to be provided, and the amount of funds which can be spent.

BUDGET CALENDAR – The schedule of key dates which a government follows in the preparation and adoption of the budget.

BUDGET DEFICIT – Amount by which the government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

BUDGET MESSAGE – A general outline of the budget which includes comments regarding the City's financial status at the time of the message, and recommendations regarding the financial policies for the coming period.

BUDGET OBJECTIVE – A specific, measurable and observable result of an organization's activity which advances the organization toward its goal, to be accomplished within the fiscal year.

BUDGET POLICIES – General and specific guidelines adopted by the Council that govern budget preparation and administration.

CAPITAL IMPROVEMENT PROGRAM (CIP) – A multi-year financial plan to provide for the maintenance or replacement of infrastructure, existing public facilities and for the construction or acquisition of new ones.

CAPITAL OUTLAY – Equipment (fixed assets) with a useful life of more than one year, such as computers and office furniture, which are part of the operating budget.

CONTINGENCY – A budgeted reserve set aside for unanticipated expenditures. Council authorization is required to transfer the necessary amount to the appropriate expenditure account.

DEBT SERVICE – Annual principal and interest payments owed on money the City has borrowed.

DEPARTMENT – The highest organizational unit which is responsible for managing divisions within a functional area.

**CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)**

DIVISION – An organizational unit that provides a specific service within a department.

ENTERPRISE FUNDS – Funds established to account for the total costs of those governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely, or predominately, self-supporting.

EXPENDITURE – Decrease in net financial resources. Represents the actual payment for goods and services or the accrual thereof.

EXPENSE – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

FIDUCIARY FUNDS – Trust and Agency Funds.

FISCAL YEAR – The beginning and ending period for recording financial transactions. The City has specified July 1 to June 30 as its fiscal year.

FIXED ASSETS – Assets of long-term character which are intended to be held or used for more than one fiscal year. Examples are land, buildings, machinery and furniture.

FULL-TIME EQUIVALENT (FTE) – Number of positions calculated on the basis that one FTE equates to a 40-hour work week for twelve months. For example, two part-time positions working 20 hours for twelve months also equals one FTE.

FUND – An accounting entity that records all financial transactions for specific activities or government functions. The four generic fund types used by the City are: General Fund, Special Revenue, Capital Project, and Internal Service.

GENERAL FUND – The primary operating fund of the City. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund.

GENERAL OBLIGATION BONDS – Bonds where the City pledges its full faith and credit to the repayment of the bonds. These bonds are secured by the General Fund of the City.

GRANT FUNDS – Monies received from another government such as the State or Federal Government, usually restricted to a specific purpose.

GOAL – A long-term, attainable target for an organization – its vision for the future.

GOVERNMENTAL FUNDS – General, Special Revenue, Debt Service, and Capital Project Funds.

**CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)**

INFRASTRUCTURE – A substructure or underlying foundation on which the continuance or growth of a community depend; such as streets, roads, transportation systems, etc.

LINE-ITEM BUDGET – A budget that lists detailed expenditure categories (salary, materials, telephone service, travel, etc.) separately, along with the amount budgeted for each specified category.

MODIFIED ACCRUAL – Under the modified- accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Expenditures are recorded when the related fund liability is incurred. The City uses a modified accrual basis of accounting.

MUNICIPAL CODE – The collection of City Council approved ordinances currently in effect. The Municipal Code defines City policy in various categories (i.e. building regulations, planning and zoning regulations, sanitation and health standards, and traffic regulations).

OPERATING BUDGET – The portion of the budget that pertains to daily operations providing basic governmental services.

ORDINANCE – A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution.

PERSONNEL COSTS – Salaries and benefits paid to City employees. Included are items such as insurance and retirement.

PROPOSITION 4/GANN INITIATIVE LIMIT – The City is required, under Article XIII.B of the State Constitution to limit appropriations from the proceeds of taxes. The annual appropriation limit is based on data received from the State, including various growth measures such as population, CPI, and non-residential construction changes.

RESERVE – An account used to indicate a portion of fund balance that is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

RESOLUTION – An order of a legislative body requiring less formality than an ordinance.

RESOURCES – The amounts available for appropriation including estimated revenues, beginning fund balances and beginning appropriated reserves.

**CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)**

REVENUE – Income received through such sources as taxes, fines, fees, grants or service charges which can be used to finance operations or capital assets.

RISK MANAGEMENT – An organized attempt to protect an organization’s assets against accidental loss in the most cost-effective manner.

SPECIAL REVENUE FUNDS – Funds used to account for the proceeds from specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

SUBVENTION – Revenues collected by the State which are allocated to the City on a formula basis. The major subventions received by the City from the State of California include motor vehicle in-lieu and gasoline taxes.

OPERATIONS EXPENSE – This budget category accounts for all non-personnel, and non-capital expenses. Such expenditures include building maintenance, contract services, equipment maintenance, office supplies, and utility costs.

TRANSFERS – All interfund transactions except loans or advances, quasi-external transactions and reimbursements.

TRUST & AGENCY FUNDS – A classification of funds, which temporarily holds cash for other agencies or legal entities.

Budget Acronyms

CITY OF WESTLAKE VILLAGE
BUDGET ACRONYMS

AB	Assembly Bill
AQMD	Air Quality Management District
ASFP	Arterial System Finance Program
CAFR	Comprehensive Annual Financial Report
CALTRANS	California Department of Transportation
CCCA	California Contract Cities Association
CDBG	Community Development Block Grant
CDC	Community Development Commission
CIP	Capital Improvement Program
CJPIA	California Joint Powers Insurance Association
CLEEP	California Law Enforcement Education Program
CNG	Compressed Natural Gas
COG	Council of Governments
COP	Certificates of Participation
COPS	Community Oriented Policing Services
CPA	Certified Public Accountant
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers
CUP	Conditional Use Permit
DRT	Disaster Response Team
FEMA	Federal Emergency Management Administration
FTA	Federal Transit Administration
FTE	Full-Time Equivalent
FTIP	Federal Transportation Improvement Program
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association

CITY OF WESTLAKE VILLAGE
BUDGET ACRONYMS

GIS	Geographic Information System
HOA	Home Owners Association
HUD	Federal Housing and Urban Development Department
ICMA	International City Manager's Association
JPIA	Joint Powers Insurance Association
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LCC	League of California Cities
LVMCOG	Las Virgenes Municipal Council of Governments
MMASC	Municipal Management Assistants of Southern California
MTA	Metropolitan Transportation Authority
NPDES	National Pollution Discharge Elimination System
OPEB	Other Post Employment Benefits
PERS	Public Employee Retirement System (California)
SB	Senate Bill
SCAG	Southern California Association of Governments
SCE	Southern California Edison
STAR	Success Through Awareness & Resistance Program
STOPP	Safety Through Our Perseverance Program
TDA	Transportation Development Act
TOT	Transient Occupancy Tax
VIP	Volunteers in Policing
VLF	Vehicle License Fee

Financial
Research Policy

Financial Reserve Policy

CITY OF WESTLAKE VILLAGE

FINANCIAL RESERVE POLICY

(1) INTRODUCTION

In an effort to ensure fiscal stability, sound financial management of public finances, and fiscal responsibility and accountability in the receipt and expenditure of City funds, it is appropriate for the City Council to adopt this Financial Reserve Policy. Through the adoption of this Policy, three distinct reserve categories are hereby established: (1) the General Fund Reserve; (2) the Capital Improvement Program Fund Reserve; and (3) the Building Maintenance and Replacement Fund Reserve.

A description of these three reserve categories is presented below.

(2) ESTABLISHMENT OF RESERVE CATEGORIES

(A) General Fund Reserve

- (i) Description:** This represents an annual uncommitted, unencumbered contingency reserve in the General Fund to protect the City's essential service programs and funding requirements.
- (ii) Process for establishing annual reserve:** Each fiscal year during the budget planning process, the General Fund Reserve shall be evaluated by the City Council's Fiscal/Budget Committee and staff to determine appropriate reserve resources needed based on the current fiscal and economic conditions of the City. At the time of the adoption of the City's fiscal year budget, the Fiscal/Budget Committee and staff shall recommend to the City Council, for adoption, a level of reserve sufficient to protect the fiscal needs of the City for the ensuing year.
- (iii) Basis for funding this reserve:** For purposes of this Policy, the annual General Fund Reserve level shall be evaluated and established based on an analysis of the annual fiscal resources necessary to meet essential service and funding requirements during periods of economic downturn, unforeseen natural disasters, reductions in revenue through actions by the State and/or Federal governments, other unexpected circumstances such as litigation arising from lawsuits, and cash flow constraints and working capital needs. (Note: As a "general rule of thumb", the practice of using this type of analysis will likely result in a reserve level which falls somewhere between 50% to 75% of the City's estimated General Fund operating expenditures in any given fiscal year. Contrasted with reserve levels of between 5% and 20% typically found in other municipalities, it is felt that this City's level of reserve

represents sound, conservative, and fiscally prudent oversight).

- (iv) Establishment of Fiscal Year 2005-06 General Fund Reserve level: With the adoption of this Policy, the Fiscal Year 2005-06 General Fund Reserve level shall total \$4,630,000. *(Note: For illustrative purposes, Exhibit A attached to this policy statement depicts the factors and analysis used to calculate this reserve level. In subsequent fiscal years, these same factors and analysis shall be employed to establish future annual reserve levels.)*
 - (v) One-time uses of the General Fund Reserve: Notwithstanding the annually adopted reserve level, the City Council has the discretion to appropriate portions of the General Fund Reserve for one-time or extraordinary purposes which may result in the reserve falling below the target level in any given year. Should this occur, the City Manager shall be instructed to prepare a plan for consideration by the City Council to implement actions within a twelve month period or longer, as determined by the City Council, to rebuild the fund balance.
- (B) Capital Improvement Program Fund Reserve
- (i) Description: This represents a reserve dedicated to expenditures associated with the City's on-going, multi-year Capital Improvement Program, such as road repairs/maintenance, park projects, streetscape enhancements, etc.
 - (ii) Process for establishing annual reserve: After assessing the capital improvement priorities and attendant costs during the annual budget review process, the annual reserve level shall be evaluated and established by the City Council as part of the adoption of the City's budget.
 - (iii) Basis for funding this reserve: The Capital Improvement Program Fund Reserve is typically composed of revenues from two sources: the General Fund and various Restricted Funds. With regard to the former, in the event the General Fund Reserve in any given fiscal year exceeds the amount established in (2) (A) (iv) above, the excess revenue may be transferred to the Capital Improvement Program Fund Reserve by action of the City Council.
 - (iv) Carry-over of reserve: Any unspent Capital Improvement Program Fund Reserve funds existing at the end of any fiscal year shall remain in this reserve and be carried-over to the subsequent fiscal year for appropriation as deemed appropriate by the City Council.
- (C) Building Maintenance and Replacement Fund Reserve
- (i) Definition: This represents a reserve dedicated to expenditures associated with the on-going maintenance of various City buildings as well as upgrades

and replacement of these facilities to extend their useful life or use (i.e., painting, replacement of roof, etc.).

- (ii) **Process for establishing annual reserve:** For purposes of this Policy, the annual Building Maintenance and Replacement Fund Reserve shall be evaluated each fiscal year by the City Council's Fiscal/Budget Committee and staff to determine appropriate reserve resources necessary for the on-going maintenance and replacement costs for the City's facilities/buildings. At the time of the adoption of the City's fiscal year budget, the Fiscal/Budget Committee and staff shall recommend to the City Council, for adoption, a level of reserve sufficient to ensure that the required maintenance and replacement needs of City buildings are properly budgeted from the perspective of both the ensuring year and on a long-term basis.
- (iii) **Basis for funding this reserve:** The Building Maintenance and Replacement Reserve Fund shall be funded each fiscal year through the General Fund. Such funding shall be reflected as a transfer from the General Fund to this reserve.
- (iv) **Carry-over of reserve:** Any unspent Building Maintenance and Replacement Fund Reserve funds existing at the end of any fiscal year shall remain in this reserve and be carried-over to the subsequent fiscal year for appropriation as deemed appropriate by the City Council.

(3) ANNUAL REVIEW OF FINANCIAL RESERVE POLICY

As part of the budget planning process each fiscal year, the Fiscal/Budget Committee and staff shall review this Policy and recommend any changes as deemed appropriate for review and consideration by the full City Council.

EXHIBIT A

CITY OF WESTLAKE VILLAGE FINANCIAL RESERVE POLICY (ESTABLISHMENT OF FISCAL YEAR 2005-06 GENERAL FUND RESERVE LEVEL)

(1) CRITERIA USED IN FORMULATING CITY'S GENERAL FUND RESERVE

In considering the development of a City reserve policy, several factors need to be addressed including cash flow and on-going working capital requirements, the City's exposure to natural disasters, the potential impact of economic downturns in the economy, the City's vulnerability to actions by the State, and other contingency factors.

Cash flow and on-going working capital requirements. The need to cover cash flow requirements as a function of a city's reserve is of paramount importance to municipalities. Cash flow is measured by observing the cash inflow and outflow. It is literally impossible to find a city in which the inflow of cash is precisely matched, month by month, with the outflow. For example, property taxes are collected by the counties in California in December and then again in April. The fifty-eight counties throughout the State then disburse the cities' share of property taxes shortly thereafter, so the inflow from revenue from this source is not evenly distributed month by month throughout the year. The same type of scenario occurs with building permit revenues which are collected monthly, but are tied to projects of varying valuation; hence, revenues collected from month to month can and do vary greatly.

Exposure to natural disasters. California cities are no strangers to natural disasters and southern California communities in particular are very attuned to a whole host of potential threats arising from fires, earthquakes and floods. This is an important factor in arriving at an appropriate reserve level, a portion of which may need to be used in offsetting costs that arise in dealing with natural disasters.

Exposure to economic impacts. The recession experienced in California in the early 1990's and more recent times are prime examples of economic impact. Another example might include a city that is heavily reliant upon sales tax generated by a single commercial center or auto mall that could abruptly announce its closure. Obviously, cities must decide for themselves their degree of vulnerability and the importance of setting aside reserves to respond to economic changes. Cities with a greater degree of diversity in their revenue base will generally need less of a reserve to respond to economic impacts than those that are more heavily reliant on single or limited sources of revenue.

Vulnerability to actions by the State. Historically, California cities have found themselves vulnerable to actions taken by the State—particularly as a result of the Education Reimbursement Augmentation Fund (ERAF) shift in the 1990's. Fortunately, with the passage of Proposition 1A approved by the voters in 2004, considerable protection

is now in place to guard against raids of local government coffers by the State. Notwithstanding these new safeguards, the State still has the authority to "borrow" from local government under certain circumstances. Therefore, cities need to be vigilant in monitoring actions by Sacramento, and in ensuring that adequate reserves are in place to cover cash flow and working capital requirements should such "borrowing" occur in the future.

Other contingency factors. While it is difficult to predict all future fiscal needs, certainly cities need to be aware of the fact that occasional unexpected circumstances arise which require the expenditure of General Fund dollars—ranging from litigation costs resulting from lawsuits to increased insurance costs due to claims.

(2) FISCAL YEAR 2005-06 GENERAL FUND RESERVE LEVEL

The following chart depicts the criteria used (and the related dollar impacts) in analyzing the City's annual General Fund Reserve requirements for Fiscal Year 2005-06.

FISCAL YEAR 2005-06 GENERAL FUND RESERVE REQUIREMENTS	
(1)	Cash flow and on-going working capital requirements \$1,000,000
(2)	Downturns in economy 400,000
(3)	Vulnerability to actions by State and Federal governments 200,000
(4)	Interruptions in City revenue stream due to catastrophic/natural disasters 600,000
(5)	Exposure to potential damages to City infrastructure caused by catastrophic/natural disasters ¹ 2,230,000
(6)	Other contingency factors 200,000
TOTAL ANNUAL GENERAL FUND RESERVE REQUIREMENTS: \$4,630,000	

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¹See attached analysis addressing infrastructure valuations.

Capital
Investment
Program
Policy

Capital Improvement Program Fund Policy

CITY OF WESTLAKE VILLAGE

CAPITAL IMPROVEMENT PROGRAM FUND

POLICY

(1) INTRODUCTION

In order to ensure fiscal stability, sound financial management of public finances, and fiscal responsibility and accountability in the receipt and expenditure of City funds, the City Council adopted a comprehensive general Financial Reserve Policy in 2005. The policy created and defined three distinct reserve categories involving the General Fund, Capital Improvement Program Fund and Building Maintenance and Replacement Fund Reserves. Further, the policy established an annual General Fund Reserve level based on an analysis of the annual fiscal resources necessary to meet essential service and funding requirements during periods of: economic downturn, unforeseen natural disaster, reductions in revenue through actions by the State and/or Federal governments, other unexpected circumstances such as litigation arising from lawsuits, and cash flow constraints and working capital needs.

Building on sound fiscal management practices, it is appropriate for the City Council to adopt a Capital Improvement Program (CIP) Fund Policy to supplement the original general Financial Reserve Policy noted above. The purpose of this CIP Fund Policy is to establish certain guidelines similar to those used to calculate and maintain the annual General Fund Reserve level so that adequate capital reserves will be available to meet the City's needs in the future. With that in mind, this CIP Policy is defined by several key principles that accomplish the following:

- (1) the establishment of a minimum CIP Fund reserve level (i.e., "rainy day" fund);
- (2) at the sole discretion of the City Council, the establishment of one or more key annual priority projects having "first call" on available General Fund surplus revenue transferred to the CIP Fund in any given fiscal year;
- (3) to the extent practicable, the operation of a "balanced CIP Fund" whereby annual expenditures match available revenues transferred to the fund each year; and
- (4) at the sole discretion of the City Council, the occasional establishment of several "accounts" within the CIP Fund dedicated to specific capital project categories of high importance and value.

(2) CIP FUND DEFINITION

The CIP Fund is a governmental accounting fund through which capital improvements are financed such as major road work, streetscape enhancements, park improvements,

Fiscal Health Report

**CITY OF WESTLAKE VILLAGE
"FISCAL HEALTH REPORT"
FOR THE PERIOD FROM
1995 to 2016**

I. OVERVIEW

This "Fiscal Health Report" is a financial monitoring system that computes a number of "factors" and compares the results over time. Its purpose is to provide the City Council with a comprehensive look at the financial condition of the City since the early 1990's to help ensure the City's continued future fiscal health. Monitoring systems can give early warnings of trends before they become major problems.

II. HOW THE SYSTEM WORKS

The selected factors (see attached) are calculated over time and trends are established and graphed. Data for all factors has been extracted from annual audit reports from 1994 through 2015, and the latest year-end projections for revenues and expenditures account for the data reflected for 2016 (Fiscal Year 2015-16). In all cases, the information presented is for the General Fund only. Note that revenues and expenditures have not been adjusted for inflation and therefore do not represent constant dollar comparisons.

Trends are judged as favorable, stable or unfavorable. If a solid trend is not established, the factor may be rated as a combination such as stable/favorable or stable/unfavorable. Several factors use population as a component of the formula. The intent is to show if revenues and expenditures are keeping pace with population changes which might increase demand for services. While the City's population has historically been very stable, the per capita formula is still valid for purposes of establishing a relationship between the factors. Finally, it is also important to view the factors in relation to each other. Therefore, an unfavorable trend in expenditures combined with a favorable trend in revenues should not necessarily raise an immediate concern. On the other hand, stable or declining revenues combined with increasing expenditures could pose a problem in a very short time.

III. FINDINGS

In reviewing the findings reflected in the various factors, a total of six factors were judged as favorable, four were stable, and two were unfavorable as noted below:

	<u>FACTOR</u>	<u>TREND</u>
#1	Revenue per capita	Favorable
#2	Sales tax per capita	Favorable
#3	State subventions per capita	Favorable

storm drain repairs, and other similar construction-related infrastructure improvements.

(3) CIP FUND REVENUE SOURCES

The CIP Fund is composed of, and funded by, revenues from two sources: the General Fund and various Restricted Funds. With regard to the former, excess General Fund revenues remaining at the conclusion of a fiscal year are transferred to the CIP Fund per the City Council's adopted general Financial Reserve Policy. Concerning the latter and whenever applicable, various restricted revenues are transferred to the CIP Fund to offset capital expenditures in any given fiscal year.

(4) BASIS FOR MINIMUM CIP FUND RESERVE LEVEL

For purposes of this Policy, a minimum annual CIP Fund Reserve level (i.e., "rainy day" fund) shall be established, maintained on an annual basis, and retained to offset costs for any number of extraordinary and/or one-time expenditures including, but not limited to, exigent conditions of a capital nature, opportunities to acquire vacant or open space lands for public purposes, exposures to potential damages to City infrastructure caused by catastrophic/natural disasters not offset by existing General Fund Reserves, and any other circumstances deemed appropriate by the City Council.

There is no general "rule of thumb" or standard in terms of requiring a minimum CIP Fund Reserve level for municipalities. However, to promote prudent and conservative budgeting practices, this Policy shall dictate that the City's initial minimum CIP Reserve level will be calculated as a percentage amounting to between 20% and 30% of the City's annual operating budget, effective July 1, 2013. (This reserve level will be reviewed and established at the City Council's budget workshop to be held in March, 2013).

(5) ESTABLISHMENT OF MINIMUM CIP FUND RESERVE LEVEL

Unless otherwise directed by the City Council, this minimum reserve level shall be maintained from year to year to be available for the extraordinary and/or one-time uses referenced in Section 4 of this Policy. Further, this minimum reserve level may be adjusted annually for inflationary or other factors as deemed appropriate by the City Council.

Should any portion of the minimum reserve level be appropriated by the City Council per Section 4 of this Policy, the City Manager shall be requested to develop a fiscal plan to help restore the minimum reserve level at the earliest possible time.

(6) OPERATION/MANAGEMENT OF CIP FUND

- (A) Sub-funds: Within the CIP Fund, the Finance Department shall establish a "restricted" sub-fund denoting the City's minimum reserve level (referenced above in Section 5) as well as an "unrestricted" sub-fund

denoting remaining funds available for general capital expenditures.

- (B) Managing CIP Fund on “balanced” budget basis: To the extent practicable, annual CIP Fund expenditures incurred in the “unrestricted” sub-fund should not exceed available revenues transferred to the fund each year. It is recognized that balancing expenditures to match revenues within the “unrestricted” sub-fund may not be possible, or even desirable, in a given fiscal year. Accordingly, the City Council may opt to draw down on the existing reserve in the “unrestricted” sub-fund to undertake certain capital improvements as deemed appropriate.
- (C) Establishment of five-year CIP program: Each fiscal year, the City Council will review and adopt a comprehensive five-year capital improvement program setting forth potential projects desired to be constructed using funds that may be available within the “unrestricted” sub-fund. This five-year CIP program shall be used as a guide in assisting the City Council in determining long-range capital budget priorities.
- (D) “First call” projects: During the budget planning process each fiscal year, the City Council in its sole discretion may establish one or more key priority capital project categories, such as street work or other types of CIP projects of significance, which will have “first call” on available General Fund surplus revenue transferred to the “unrestricted” sub-fund. Other improvements not identified as “first call” projects may be funded using a combination of remaining surplus revenue, if any, plus a draw down of either “unrestricted” sub-fund reserves (as noted in Subsection B above) or “restricted” sub-fund reserves (as noted in Section 4 above), or such projects may be held in abeyance for funding and construction in subsequent fiscal years as deemed appropriate by the City Council.
- (E) Establishment of accounts within the “unrestricted” sub-fund: It is recognized that it may be desirable to construct certain types of capital projects, such as streetscape improvements or sidewalks, over multiple years and in phases. In such instances and per the direction of the City Council, this Policy will allow for the establishment of accounts within the “unrestricted” sub-fund for the purpose of receiving and accruing funds over time thereafter allowing for the construction of those projects when sufficient funds have been collected to offset project costs.

(7) ANNUAL REVIEW OF CIP FUND

As part of the budget planning process each fiscal year, the City Council’s Administrative Committee and staff shall review this Policy and recommend any changes as deemed appropriate for consideration by the City Council.

#4	State subventions as a percentage of total General Fund Revenue	Stable
#5	Expenditures per capita	Unfavorable
#6	Public Safety expend. per capita	Unfavorable
#7	Operating position	Favorable
#8	Capital expend. as a percentage of total General Fund revenue	Stable
#9	Revenue compared to expenditures per capita	Favorable
#10	Population growth	Stable
#11	Building permit revenue as a percentage of General Fund revenues	Stable
#12	Transient Occupancy Tax per capita	Favorable

IV. CONCLUSIONS

Several conclusions can be drawn from this year's fiscal health "report card." First, it is evident that the City's fiscal health remains strong. Also, it is noted that all but two of the twelve categories are rated either "favorable" or "stable" in 2016. The two exceptions involve expenditures per capita (see Factors #5 and #6) which have seen a slight increase due to the addition of several new operating programs and services this fiscal year as well as cost increases in law enforcement. However, this is tempered by Factor #7 which demonstrates whether a municipality is operating on a "break even basis" or is relying on fund balances to fund current operations. In this calculation, a number more than 100% means the City was operating during the year at a deficit; 100% means the City broke even; and less than 100% means the City has an "operating surplus" and earned more than it spent. The calculation for 2016 shows that the City will operate with a surplus with a factor of 73% as it is estimated that revenues of over \$11.8 million will exceed operating expenditures of \$8.7 million by slightly more than \$3.1 million.

Finally, it has been noted before that one of the City's long term fiscal goals to diversify its revenue stream was partially met with the addition of two hotel projects approved several years ago. While this was a very positive step in stabilizing the City's revenue base, it is still important for the City to continue to look ahead, to address new or increased revenue sources where possible, and to pro-actively manage and protect the City's overall fiscal health in the future. The addition of the new commercial development associated with Planning C of the Westlake North Specific Plan and the renovated upgrade of the North Ranch Gateway Center represent positive steps toward diversifying the City's revenue stream.

FACTOR 1 - REVENUE PER CAPITA

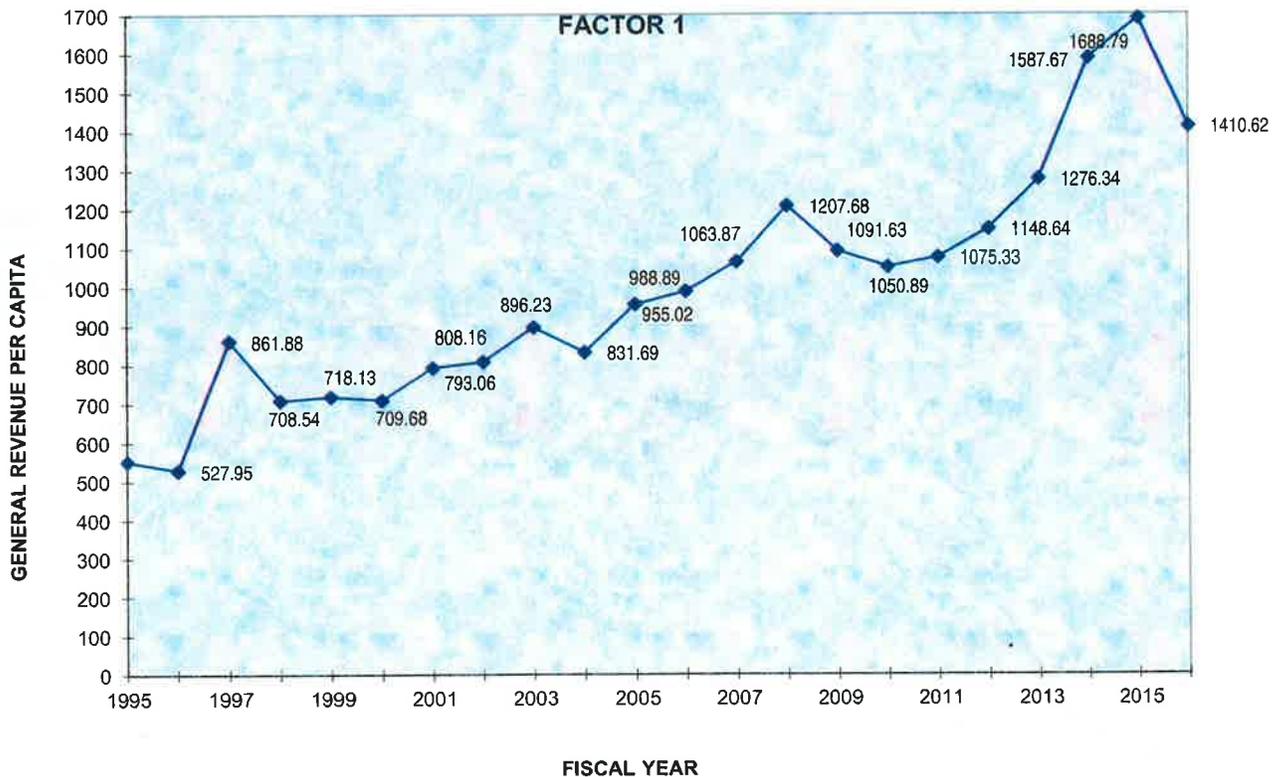
DESCRIPTION - This factor is designed to show whether revenues are keeping pace with expenditures, growth in the community, etc. For example, if revenues are decreasing, a municipality might not be able to maintain service levels unless new revenue sources are found. In the case of Westlake Village, revenues per capita decreased between 1991 and 1993, mainly the result of poor economic conditions. However, revenues stabilized in 1994 and then reflected a sharp growth rate in 1995 due to the one-time exaction payment from Dole and the partial payment from Westlake North. After falling slightly in 1996, revenues once again increased dramatically in 1997 as a result of the final Westlake North exaction payment. For the last several years, revenues per capita have been in the \$1,000 range but declined beginning in 2007-08 due to the recession. A slight rebound was experienced beginning in 2011 which has continued through 2016.

While the City's population does not change dramatically, this factor examined in conjunction with expenditures per capita (see FACTOR 5) provides a relevant comparison of performance. This factor should be watched closely in relation to FACTOR 5.

FORMULA - $\frac{\text{Total Operating Revenue}}{\text{Population}}$

WARNING SIGN - Decreasing operating revenue per capita sustained over multiple years.

TREND-Favorable



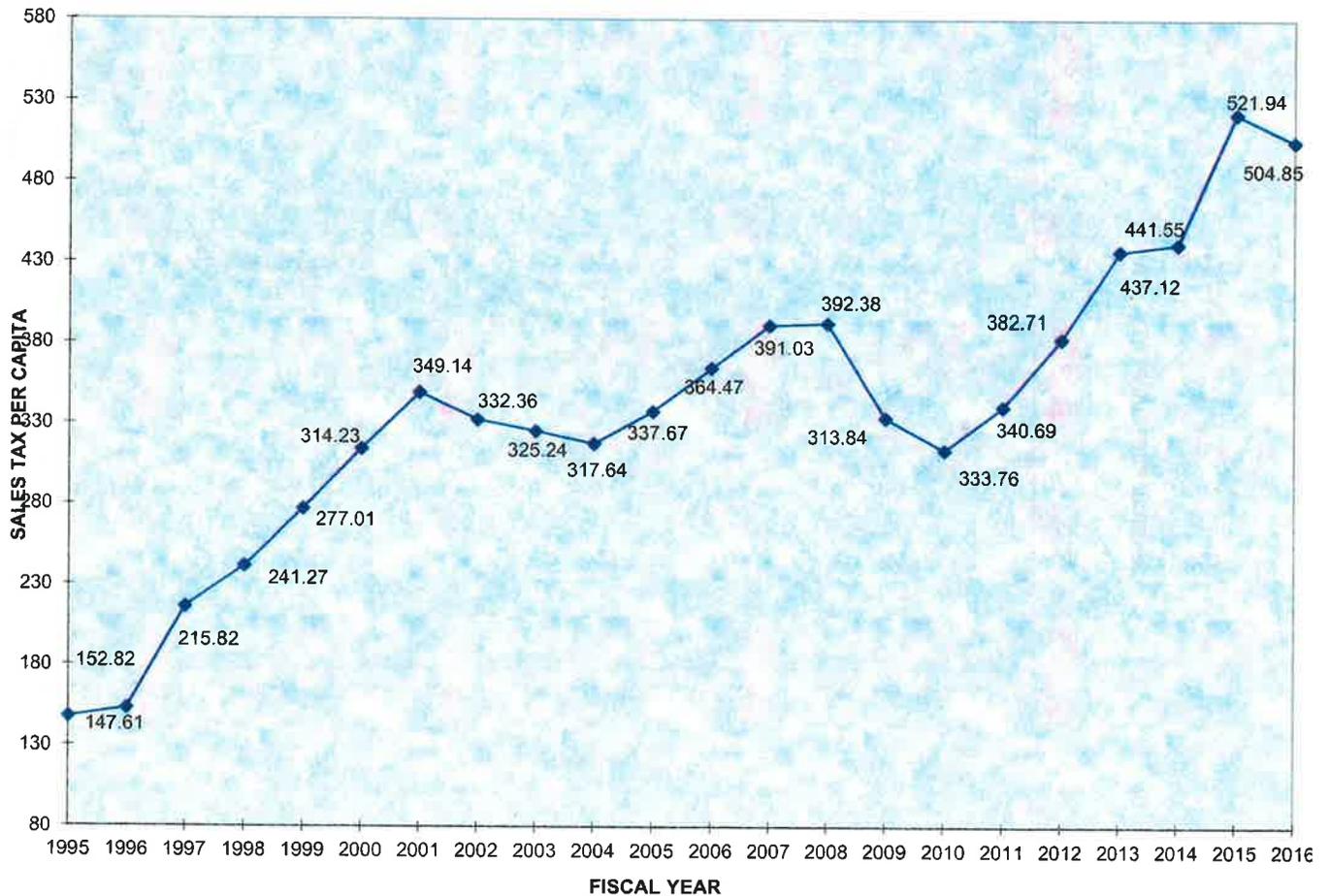
FACTOR 2 - SALES TAX PER CAPITA

DESCRIPTION - Since the sales tax constitutes such a large percentage of the General Fund revenue, this factor is examined against Westlake Village population. At a minimum, sales tax revenue should not be decreasing when compared to population. However, when measured on a per capita basis, sales tax revenue declined several years between 1991 and 1994 highlighting the obvious economic downturn reflective of both the local region and the State. However, in 1995 sales tax stabilized and actually matched per capita figures experienced earlier that decade. That positive trend continued in the mid to late 1990's, as a result of the commercial development at the Westlake North site. An economic slowdown resulted in a leveling off of overall sales tax starting in 2002, although sales tax receipts recovered with a trend of upward growth through 2008. The significant downturn in the economy over the last several years has resulted in a corresponding downturn in sales tax receipts for the City. However, sales tax revenues appear to be recovering with upward trends experienced over the last several years.

FORMULA - $\frac{\text{Sales Tax Revenue}}{\text{Population}}$

TREND - Favorable

FACTOR 2



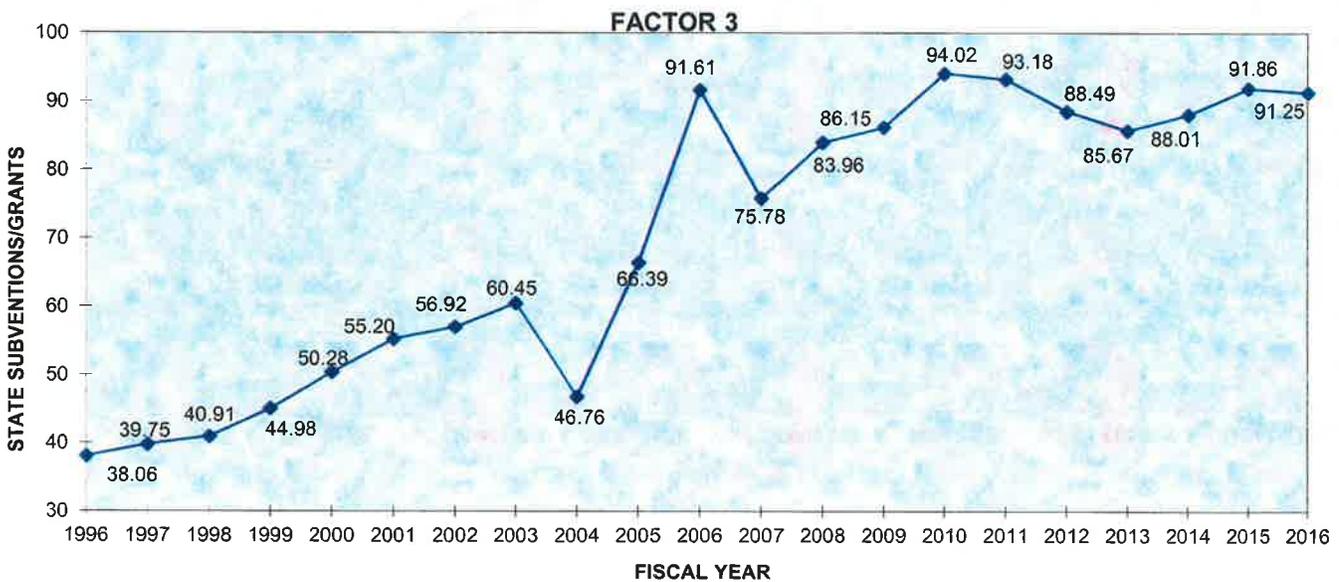
FACTOR 3 - STATE SUBVENTIONS PER CAPITA

DESCRIPTION - This factor is designed to show total State subventions and grants in relation to population on a year-to-year basis. Historically, State subventions have been relatively stable since incorporation given that the funds for such revenues are tied to population (i.e., three times the total number of registered voters for a ten year period following incorporation for new cities). However, beginning in FY 1992-93, the State Department of Finance recalculated the City's population base using 1990 census figures. This resulted in lower subventions particularly with Motor Vehicle In-Lieu fees (which dropped from over \$389,000 in 1992 to approximately \$265,000 in 1993) as well as with Gas Tax monies. In the late 1990's, subventions per capita remained fairly flat between \$38 to \$40, but have risen in recent years with the full restoration of Motor Vehicle In-Lieu fees from the State.

FORMULA - $\frac{\text{Total Subventions/Grants}}{\text{Population}}$

WARNING SIGN - Decreasing Subventions/Grants Per Capita

TREND - Favorable



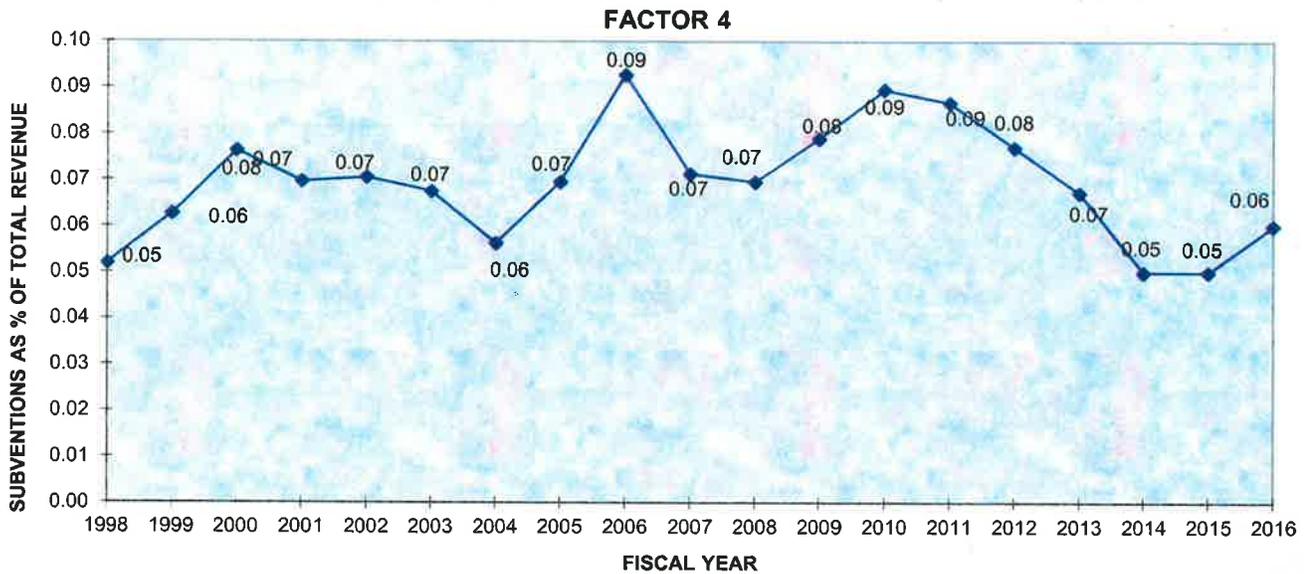
FACTOR 4 - STATE SUBVENTIONS REVENUE AS % OF TOTAL GENERAL FUND REVENUE

DESCRIPTION - This factor is designed to show whether a municipality is becoming heavily dependent on revenues from other levels of government. An over dependence can be dangerous since the funding source may be withdrawn or reduced. This is especially relevant considering the reduction in subventions experienced by the City in FY 1992-93.

FORMULA - $\frac{\text{State Subventions}}{\text{Total Operating Revenue}}$

WARNING SIGN - State subvention revenue increasing as a percentage of total operating revenue.

TREND - Stable



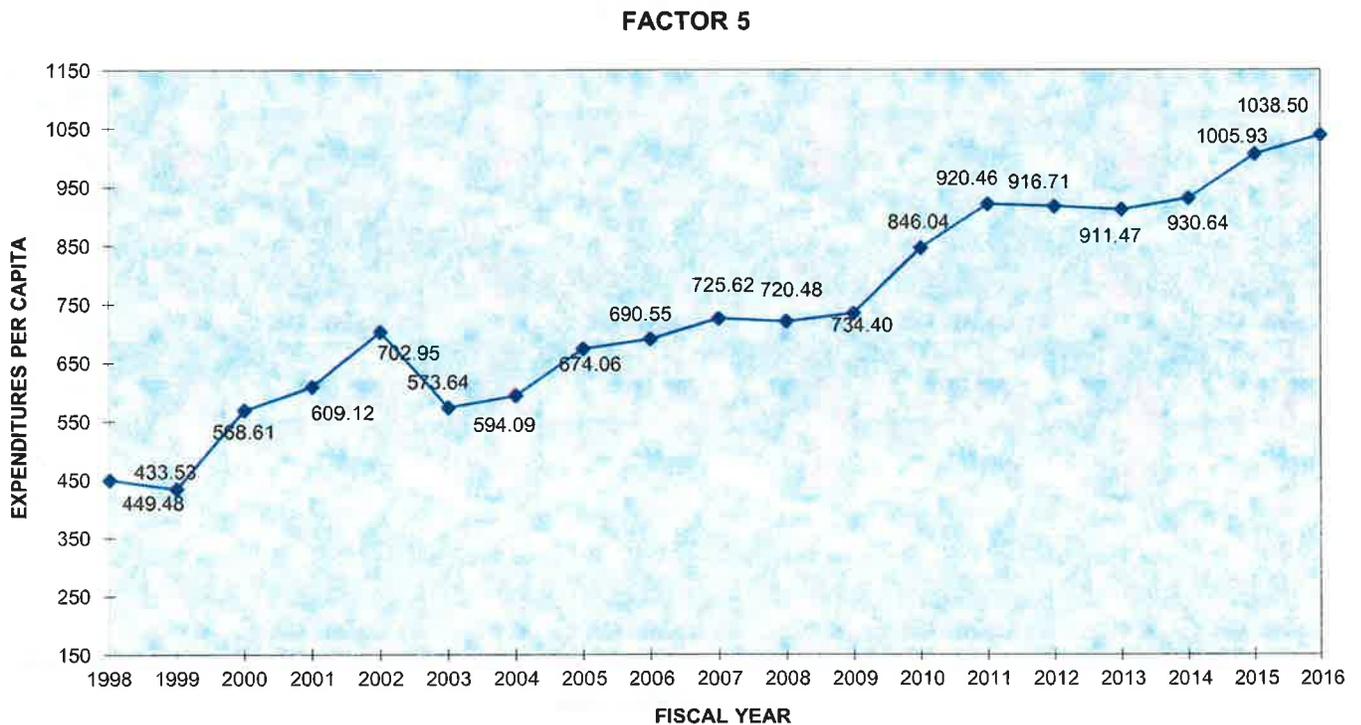
FACTOR 5 - EXPENDITURES PER CAPITA

DESCRIPTION - This factor is designed to show the cost-per-person of providing City services. Increasing expenditures per capita are troublesome if revenues per capita are stable or declining. Furnishings for the leased City Hall/Library complex plus the initiation of Certificates of Participation payments associated with the Library Land Acquisition Project contributed in part to the increase in 1992-93. Budget adjustments on the expenditure side helped stabilize this trend in 1993-94. Overall costs absorbed in the General Fund have increased slightly over the last several years, with expenditures per capita rising to \$609 in 2001 and \$702 in 2002 due to one-time expenditures on the City Hall/Library project. Per capita expenditures in 2003 fell with the completion of the Civic Center project, but have risen slightly in recent years with the advent of new programming and several cost increases in law enforcement expenditures.

FORMULA - $\frac{\text{Total Operating Expenditures}}{\text{Population}}$

WARNING SIGN - Significantly increasing operating expenditures per capita, especially when combined with a stable or unfavorable trend in FACTOR 1 - Revenues Per Capita.

TREND - Unfavorable



FACTOR 6 - PUBLIC SAFETY EXPENDITURES PER CAPITA

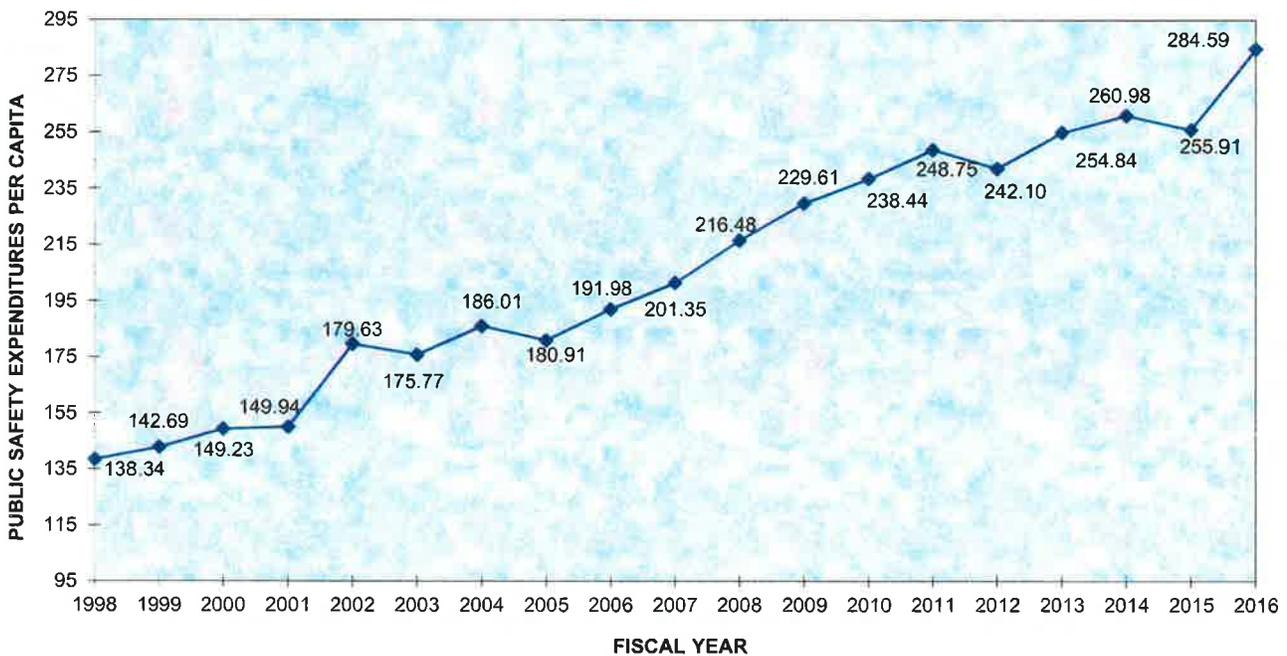
DESCRIPTION - Since public safety expenditures represent such a large portion of total operating expenditures, this item was examined separately. During the period from 1988 through 1993, law enforcement per capita costs increased, with a particularly sharp rise noted between 1990 and 1991 coinciding with the year in which an additional traffic car was added for deployment purposes. In order to balance the budget in FY 1993-94, several Sheriff's Department services were adjusted downward resulting in a corresponding decrease in per capita expenditures that year. FY 1994-95 expenditures per capita showed a slight increase due to a City Council policy decision to restore traffic car services to 1992-93 levels. Annual expenditures from 1996 through 2000 remained fairly constant, but increased in 2002 due to the addition of another general law car and two motorcycle units to enhance service levels. Increases in expenditures over the last ten years have been the direct result of modest county rate adjustments passed along to contract cities.

FORMULA - $\frac{\text{Public Safety Expenditures}}{\text{Population}}$

WARNING SIGN - Significantly increasing per capita expenditures.

TREND - Unfavorable

FACTOR 6



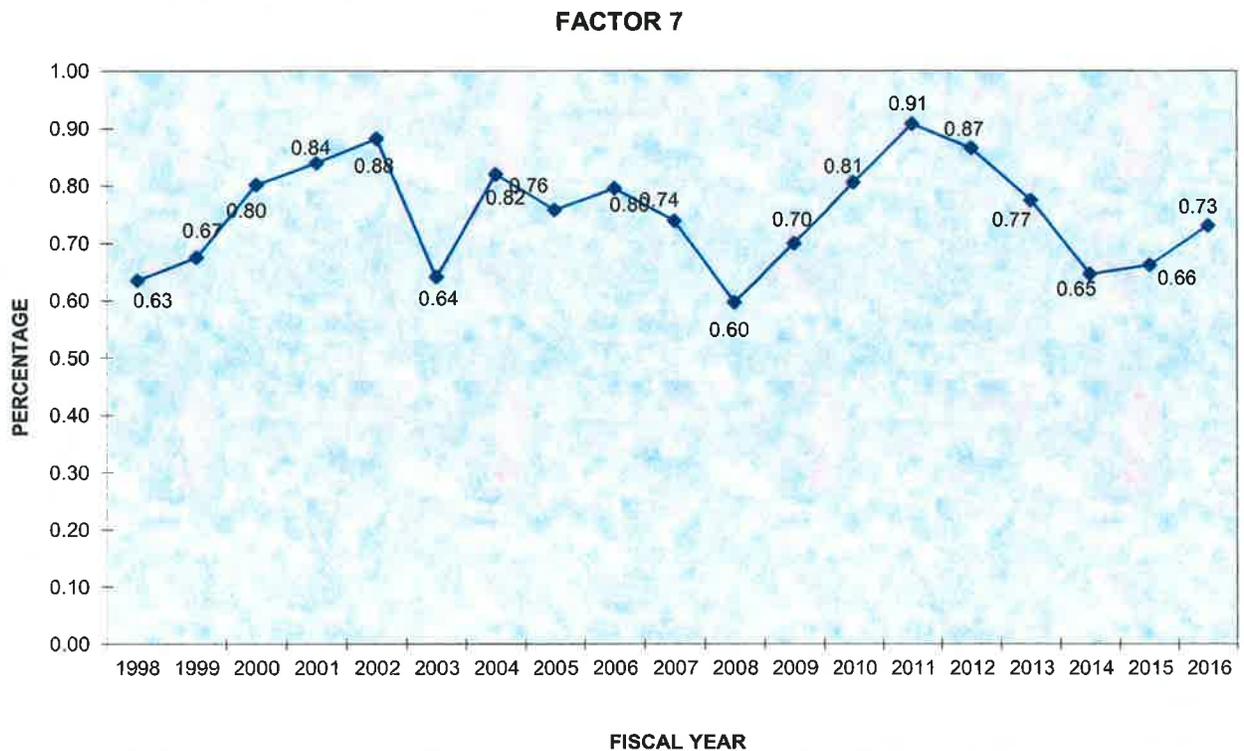
FACTOR 7 - OPERATING POSITION

DESCRIPTION - This factor is designed to demonstrate whether a municipality is operating on a "break even basis" or is relying on fund balances to fund current operations. In this calculation, a number more than 100% means the City was operating during the year at a deficit; 100% means the City broke even; less 100% means the City has an "operating surplus" and earned more than was spent.

FORMULA -
$$\frac{\text{General Fund Operating Expenditures}}{\text{General Operating Revenues}}$$

WARNING SIGN - Increasing amount of General Fund operating deficits as a percentage of total operating revenues.

TREND - Favorable



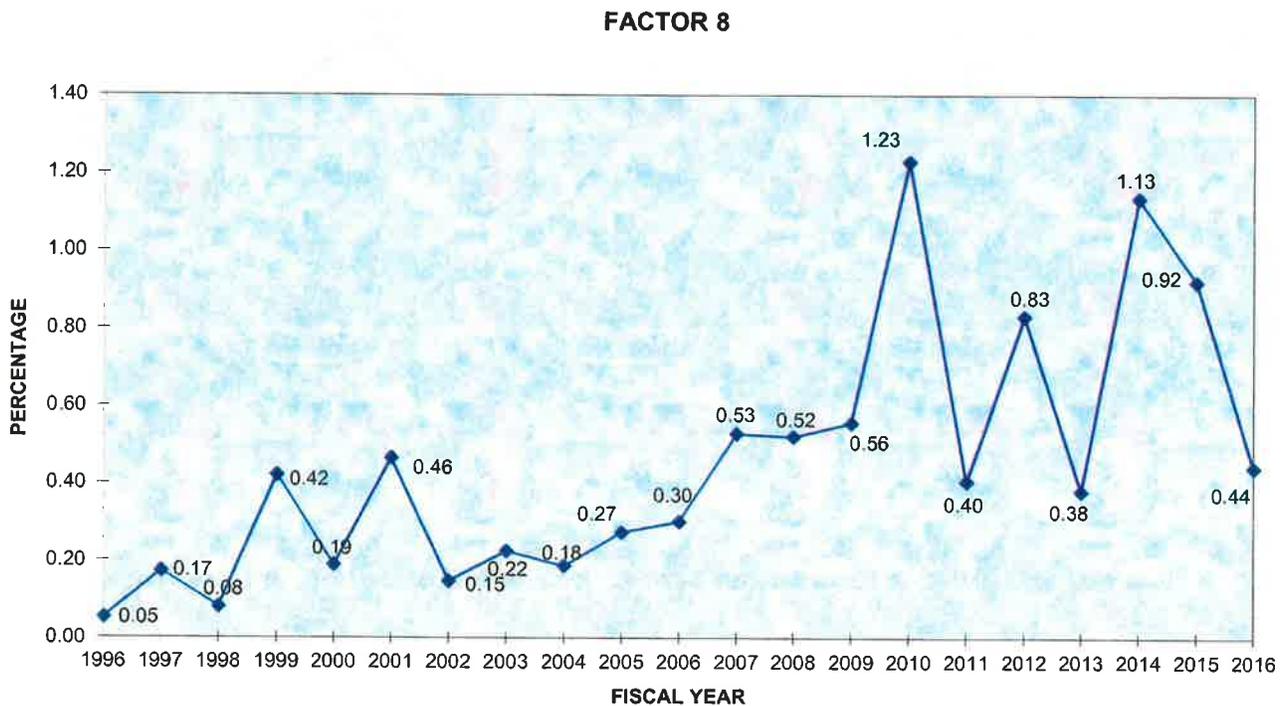
FACTOR 8 - CAPITAL EXPENDITURES AS A PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES

DESCRIPTION - This factor is designed to show the percentage of total expenditures devoted to capital outlay costs. While there is no percentage that is considered ideal, this factor is nevertheless important to monitor and track since the revenue sources for capital expenditures are usually revenues established through the General Fund. This can represent a troublesome indicator given rising capital expenditures over multiple years in the face of static or declining General Fund revenues over the same period.

FORMULA - $\frac{\text{Capital Outlay Expenditures}}{\text{Total General Fund Expenditures}}$

WARNING SIGN - Significantly increasing Capital Outlay costs compared to total expenditures without increasing or partially offsetting new revenues.

TREND - Stable



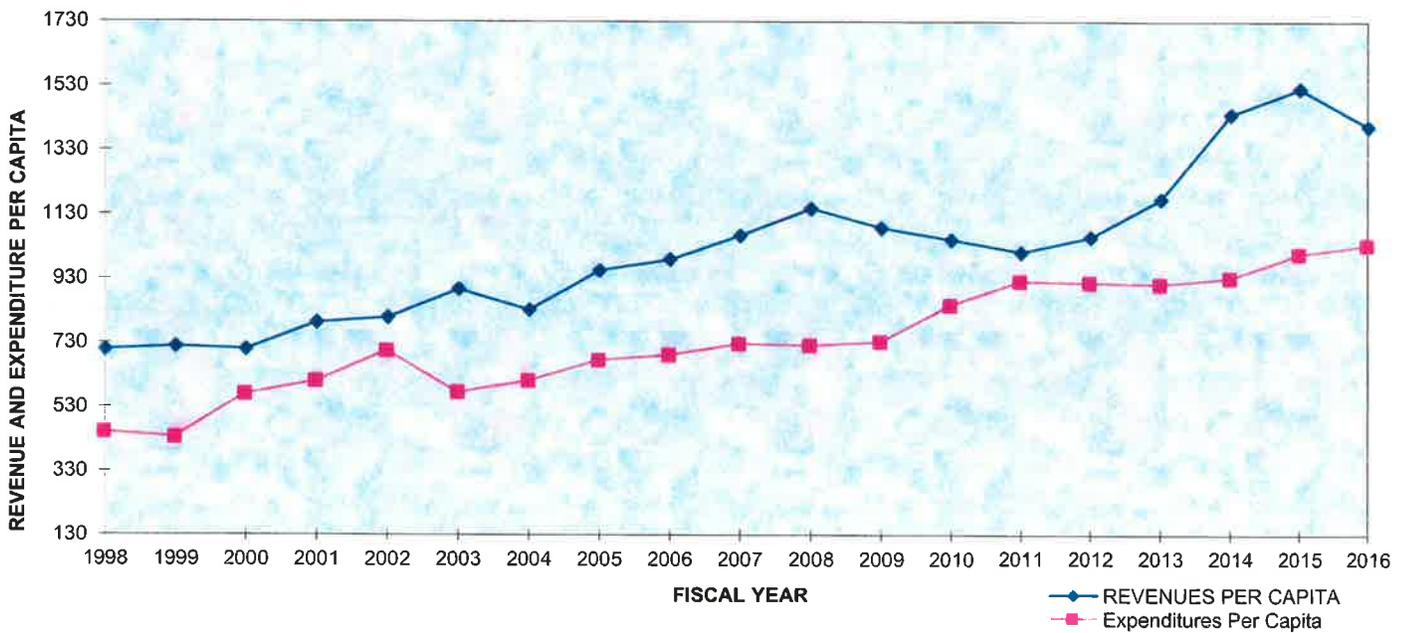
FACTOR 9 - REVENUES AND EXPENDITURES PER CAPITA

DESCRIPTION - This table shows Factors 1 and 5 combined and provides a graphic display of the relationship between the two. For three years (1991, 1992, and 1993), expenditures per capita exceeded revenues. Prior to 1990, a positive gap existed each year with revenues per capita exceeding expenditures per capita by a comfortable margin. Expenditure reductions in 1994 and one-time exaction payments in 1995 and 1996 resulted in excess revenues over expenditures and strong sales tax and building permit revenues over the last four years have resulted in a continuation of that pattern.

WARNING SIGN - Significantly increasing per capita expenditures combined with stable or declining per capital revenues.

TREND - Stable prior to 1990, followed by an unfavorable pattern in 1991, 1992 and 1993. Favorable from 1994 to the present.

FACTOR 9



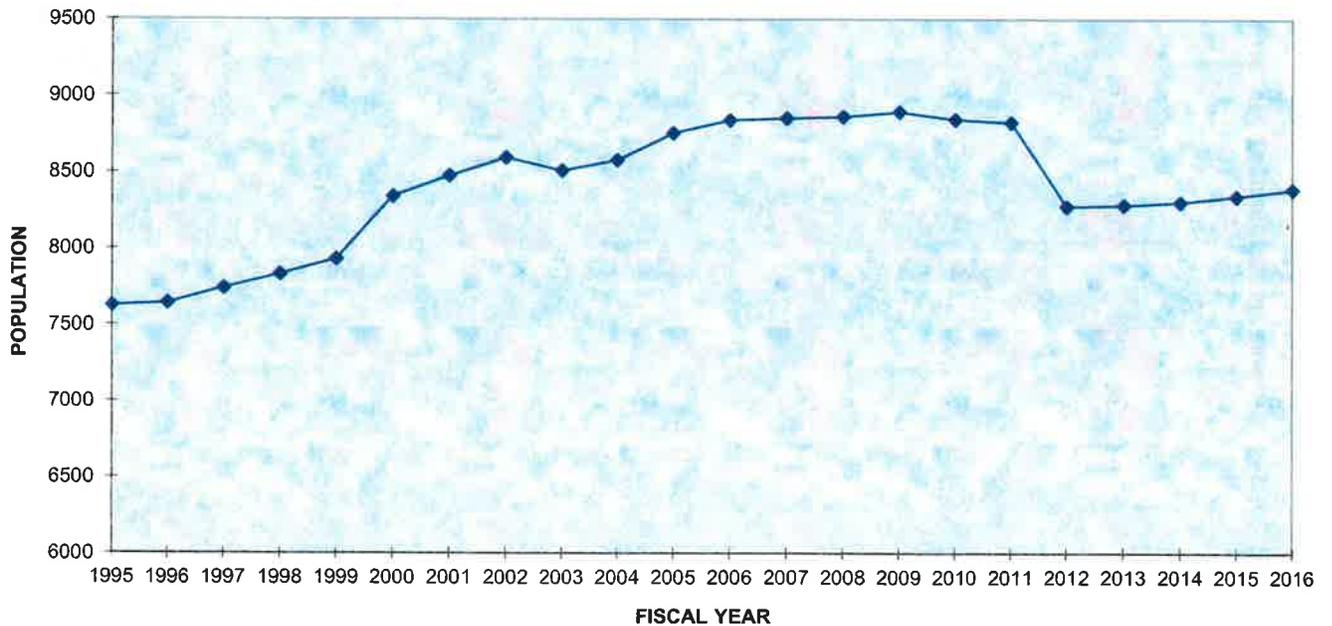
FACTOR 10 - POPULATION GROWTH

DESCRIPTION - This table simply illustrates population growth based on both State Department of Finance (Population Research Unit) and the U.S. Department of Commerce, Bureau of Census and Neighborhood Statistics Program. For emerging or developing cities, population growth is usually a key contributor to an increase in service delivery costs. However, in Westlake Village's case, population growth has been essentially flat for the past ten years.

WARNING SIGN - Increasing population and accompanying service demands in the face of static or declining General Fund Revenues.

TREND - Stable

FACTOR 10



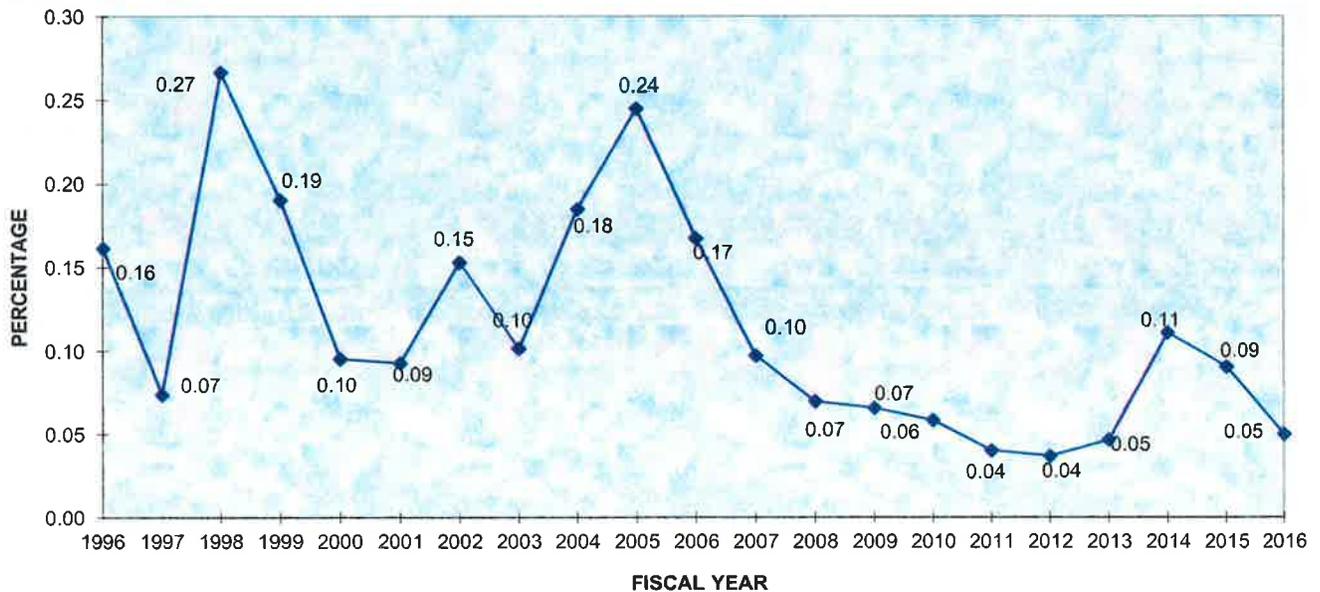
FACTOR 11 - TOTAL BUILDING PERMIT REVENUE AS A PERCENTAGE OF TOTAL GENERAL FUND REVENUES

DESCRIPTION - This factor illustrates the effect on permit revenue related to declines in construction activity, and should be watched closely in relation to FACTOR 11. The table below reflects a dramatic decrease in the percentage of building permit revenues to total General Fund revenues beginning in 1988 followed by a leveling off period in 1991. When such trends begin to appear, care needs to be given to adjusting expenditures accordingly, adjusting fees when necessary, or identifying other possible revenue sources. Building permit revenues in 1998 topped the \$1 million figure, followed by another strong year in 1999 (\$1.1 million). Building fees of roughly \$1 million were received in 2002, followed by approximately \$600,000 in 2003, \$1.3 million in 2004, and \$2.07 million in 2005. As noted below, the City experienced a decline in building fees in 2007, and, with only slight annual variations, that trend is expected to continue as the City nears buildout.

FORMULA - $\frac{\text{Total Permit Revenues}}{\text{Total General Fund Revenues}}$

TREND - Stable

FACTOR 11



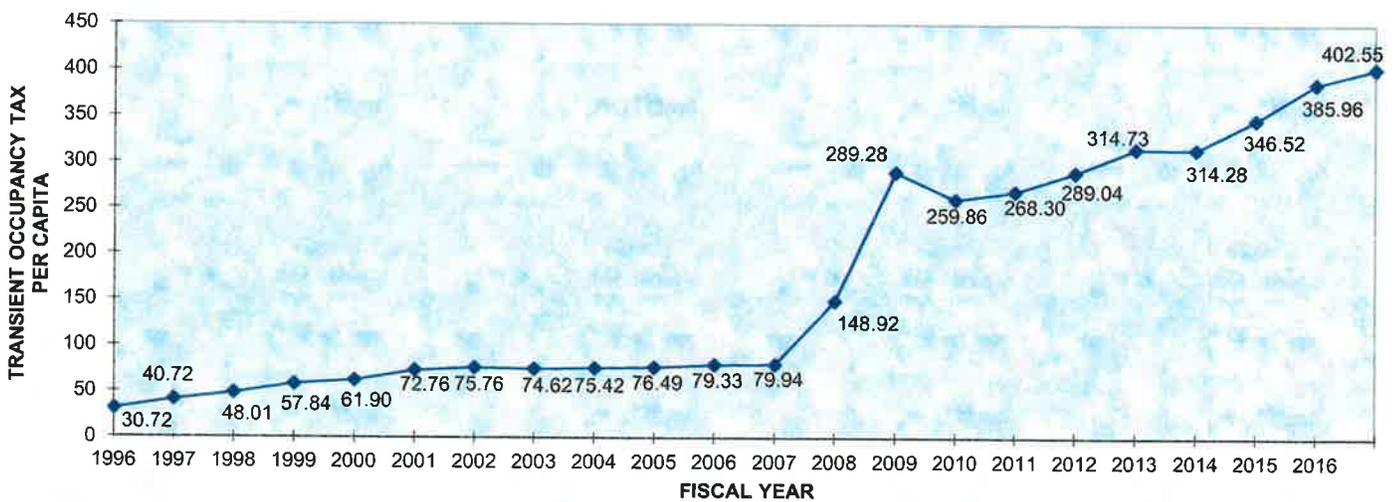
FACTOR 12 - TRANSIENT OCCUPANCY TAX PER CAPITA

DESCRIPTION - The Transient Occupancy Tax, or bed tax as it is commonly referred to, is a general tax imposed on occupants for the privilege of occupying room(s) in a hotel, motel, inn, etc. While this particular revenue source did not constitute a significant percentage of General Fund revenues in the 1980's, that situation changed with the expansion of the Westlake Inn in the early 1990's. Receipts from this revenue source have shifted from an approximate \$12 per capita in 1992 to over \$74 per capita in 2005. Indeed, for the fiscal year ending June 30, 2005, a total of \$660,000 was received from the Transient Occupancy Tax - representing around 10% of the City's total General Fund revenue base. Two new hotels led to dramatic growth in the bed tax in FY 2006-07, which has resulted in it becoming the second most dominant revenue source in the General Fund.

WARNING SIGN -

TREND - Favorable

FACTOR 12



Two-Year Budget Forecast

Ten-Year Budget Forecast

**CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED
GENERAL FUND
REVENUES VERSUS EXPENDITURES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2025**

I. OVERVIEW

This financial projection presents, based on certain assumptions and beliefs, the City's expected General Fund revenues and expenditures for the projection period. The presentation is designed to forecast the City's financial condition over a period of a decade using a series of selected factors, as outlined below, that are believed to be significant to the analysis. However, one major caveat is offered at the outset of this report. There will undoubtedly be differences between projected and actual results because events and circumstances frequently do not occur as expected. Accordingly, this report should be used strictly as another informational tool with other documents, such as the City's two-year budget document, fiscal health report, annual audit reports, etc., as financial commitments and policy actions are undertaken by the City Council.

II. OUTLINE OF THE REPORT

This report reflects anticipated expenditure and revenue patterns for the ten-year period ending June 30, 2025 *for the General Fund only*. The base year data is arrived at by tracking estimated expenditures and revenues for FY 2015-16, reflecting the two-year budget proposal (FY 2016-17 and FY 2017-18) presented under separate cover, and then projecting out another eight years using a number of assumptions.

Under the analysis, the report assumes three separate scenarios against which projected revenues are compared to anticipated expenditures. Scenario 1 is a conservative look at revenues when matched against expenditures. Scenario 2 is considered a very likely projection of revenues based on historical trends, but the estimates are nonetheless somewhat conservative. Finally, Scenario 3 can be described as an optimistic projection of revenues, yet the estimates are still considered realistic if certain assumptions prove to be on target over the projection period.

The report consists of a number of tables highlighting the following information:

Attachment A:	Projected General Fund Expenditures;
Attachment B:	Projected General Fund Revenues (Scenario 1);
Attachment C:	Projected General Fund Revenues (Scenario 2);
Attachment D:	Projected General Fund Revenues (Scenario 3); and
Attachment E:	Projected General Fund Operating Revenues versus Operating Expenditures (under the three scenarios); and General Fund Revenues, available for the annual Capital Improvement Program and/or other expenditures.

III. SUMMARY OF SIGNIFICANT PROJECTION ASSUMPTIONS

1. Expenditures

Attachment A reflects anticipated expenditures beginning with the proposed two-year budget (FY 2016-17 and FY 2017-18) presented under separate cover. Projections beginning in year three and ending in year ten do not assume any significant program changes, but have been adjusted to allow for an annual inflationary rate assumed to be around 2.0%; however, in several departments, expenditures were assumed to increase at a slightly higher rate to reflect historical trends and to present a fairly conservative estimate.

2. Revenues

Attachments B, C, and D address General Fund revenue projections under the three scenarios described above. The differences reflected in the scenarios are due to the percentage increases applied in each case. For example, Scenario I assumes Sales Tax revenue will increase by an annual factor of 1.75%, while Scenarios 2 and 3 depict annual increases of 2.25% and 2.5%, respectively.

3. Fund Balances

The Financial Reserve Policy dictates a General Fund reserve level of \$5,999,595 for FY 2015-16 and a restricted Capital Improvement Program (CIP) reserve level of \$1,638,160. This policy also requires that the City Council adopt revised reserve levels in advance of each new fiscal year. As indicated in the preliminary FY 2016-17 City budget, these reserves will be adjusted 2.25% for the coming year.

Based on the foregoing and in order to conduct this ten-year forecast, staff has made the assumption that the General Fund and the restricted CIP fund reserve will need to continue to increase each year to account for changed circumstances including inflation. Accordingly, for this analysis only, the tables contained in Attachment E reflect annual growth of 2.25% in these reserves, as well as an annual appropriation of \$25,000 to be set aside for the Building Maintenance and Replacement Fund reserve. Together, the sum of these three categories is subtracted from excess operating revenues over the ten-year study period to arrive at total General Fund revenues, available for the unrestricted Capital Improvement Program.

IV. FINDINGS

The following briefly highlights several findings and trends associated with this ten-year analysis:

- Under all three scenarios, revenues per year are expected to exceed expenditures.
- Under the most conservative revenue generation estimate, Scenario 1, it is expected that modest discretionary excess General Fund revenues, averaging approximately \$2.66 million per year, will be available for capital projects over the projection

period.

- Scenarios 2 and 3 assumed slightly higher revenue from the development of Planning Area C resulting in additional sales tax. This factor, coupled with slightly more optimistic revenue growth for each scenario over the ten-year period, results in estimates of surplus revenue averaging approximately \$2.8 million per year for Scenario 2 and \$2.9 million per year for Scenario 3.
- Barring any unforeseen negative circumstances (i.e., further raids of City monies by the State, etc.), this analysis illustrates that the City's revenue generation capabilities appear to allow fairly significant capital expenditures in the future.

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CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND EXPENDITURES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2025

Department	Estimated <u>2015-16</u>	Proposed <u>2016-17</u>	Proposed <u>2017-18</u>	Reference %	Proposed <u>2018-19</u>	Proposed <u>2019-20</u>	Proposed <u>2020-21</u>	Proposed <u>2021-22</u>	Proposed <u>2022-23</u>	Proposed <u>2023-24</u>	Proposed <u>2024-25</u>
LEGISLATIVE											
Employ.	115,025	136,640	141,410	1.25%	143,178	144,967	146,779	148,614	150,472	152,353	154,257
Oper.	66,345	28,250	68,000	2.0%	69,360	70,747	72,162	73,605	75,077	76,579	78,111
Capital	250	500	500	nominal annual adjustment	525	525	550	550	575	575	600
ADMINISTRATION											
Employ.	1,309,340	1,368,510	1,407,695	2.0%	1,435,849	1,464,566	1,493,857	1,523,734	1,554,209	1,585,293	1,616,999
Oper.	212,150	225,500	229,200	2.0%	233,784	238,460	243,229	248,093	253,055	258,116	263,279
Capital	300	500	500	nominal annual adjustment	525	525	550	550	575	575	600
CITY GENERAL											
Oper.	901,400	819,100	786,800	2.0%	802,536	818,587	834,958	851,658	868,691	886,065	903,786
Capital	88,500	150,000	57,000	nominal annual adjustment	57,000	57,000	58,000	58,000	59,000	59,000	60,000
Debt	985,950	1,136,800	1,138,000	COP debt schedule	1,134,820	1,137,220	1,138,470	1,135,020	1,135,455	1,137,455	1,137,955
PUBLIC SAFETY											
Oper.	2,205,415	2,386,015	2,460,330	2.0%	2,509,537	2,559,727	2,610,922	2,663,140	2,716,403	2,770,731	2,826,146
Capital	4,000	4,500	5,000	nominal annual adjustment	5,500	5,500	6,000	6,000	6,500	6,500	7,000
DEV. SERVICES											
Employ.	327,915	345,295	354,255	2.0%	361,340	368,567	375,938	383,457	391,126	398,949	406,928
Oper.	1,115,890	1,063,910	1,039,785	1.5%	1,055,382	1,071,213	1,087,281	1,103,590	1,120,144	1,136,946	1,154,000
Capital	250	500	500	nominal annual adjustment	525	525	550	550	600	600	650
PUBLIC WORKS											
Oper.	227,350	224,000	225,500	2.0%	230,010	234,610	239,302	244,088	248,970	253,950	259,029
PARKS & REC.											
Employ.	104,675	108,500	111,900	2.0%	114,138	116,421	118,749	121,124	123,547	126,018	128,538
Oper.	572,570	657,300	714,400	2.0%	728,688	743,262	758,127	773,290	788,755	804,530	820,621
Capital	44,000	41,000	40,000	nominal annual adjustment	42,000	42,000	43,000	43,000	44,000	44,000	45,000
SP. PROGRAMS											
Oper.	281,700	247,600	207,900	2.0%	212,058	216,299	220,625	225,038	229,538	234,129	238,812
LIBRARY											
Oper.	109,200	115,900	119,300	1.75%	121,388	123,512	125,673	127,873	130,111	132,387	134,704
Capital	-	10,500	10,500	nominal annual adjustment	5,500	5,500	6,000	6,000	6,500	6,500	7,000
Total	8,672,225	9,070,820	9,118,475		9,263,642	9,419,732	9,580,724	9,736,975	9,903,304	10,071,251	10,244,014

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2025

GENERAL FUND REVENUES	Estimated 2015-16	Proposed 2016-17	Proposed 2017-18	Reference		Proposed 2018-19	Proposed 2019-20	Proposed 2020-21	Proposed 2021-22	Proposed 2022-23	Proposed 2023-24	Proposed 2024-25
				% Increase								
Property Tax	1,977,305	1,997,080	2,017,050	2,042,263	2,067,791	2,093,639	2,119,809	2,146,307	2,173,136	2,200,300		
Property Transfer Tax	100,250	115,000	116,150	118,183	120,251	122,355	124,496	126,675	128,892	131,148		
Sales & Use Tax	4,232,700	4,296,190	4,360,635	4,436,946	4,514,593	4,593,598	4,673,986	4,755,781	4,839,007	4,923,690		
Transient Occupancy Tax	3,375,000	3,391,875	3,408,835	3,477,012	3,546,552	3,617,483	3,689,833	3,763,629	3,838,902	3,915,680		
Franchise Fees	420,400	421,000	421,500	427,823	434,240	440,753	447,365	454,075	460,886	467,800		
Animal Control Fees	12,500	12,500	12,500	12,719	12,941	13,168	13,398	13,633	13,871	14,114		
Encroachment Permit Fees	35,000	40,000	40,000	40,700	41,412	42,137	42,874	43,625	44,388	45,165		
Building Permits	675,000	400,000	400,000	408,000	416,160	424,483	432,973	441,632	450,465	459,474		
Industrial Waste Fees	21,085	21,000	21,200	21,571	21,948	22,333	22,723	23,121	23,526	23,937		
Film Permit Fees	6,000	6,000	6,200	6,293	6,387	6,483	6,580	6,679	6,779	6,881		
Motor Vehicle In-Lieu	765,000	766,000	766,500	779,914	793,562	807,450	821,580	835,958	850,587	865,472		
Planning & Zoning Fees	19,850	20,000	21,000	22,000	22,000	23,000	23,000	24,000	24,000	25,000		
Sales of Maps & Copies	50	50	50	60	60	70	70	80	80	90		
Sports Field Usage Fees	70,000	85,000	90,000	91,000	91,000	92,000	92,000	93,000	93,000	94,000		
Caltrans Landscape Maint.	38,000	38,000	38,000	39,000	39,000	40,000	40,000	41,000	41,000	42,000		
Court Fines	3,500	3,500	3,500	3,553	3,606	3,660	3,715	3,770	3,827	3,884		
Investment Earnings	45,000	47,000	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607		
Other Revenue	30,000	35,000	35,000	35,350	35,704	36,061	36,421	36,785	37,153	37,525		
TOTAL:	11,826,640	11,695,195	11,808,120	12,012,885	12,218,213	12,430,187	12,642,854	12,862,301	13,082,575	13,309,766		

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2025

GENERAL FUND REVENUES	Estimated 2015-16	Proposed 2016-17	Proposed 2017-18	Proposed 2018-19	Proposed 2019-20	Proposed 2020-21	Proposed 2021-22	Proposed 2022-23	Proposed 2023-24	Proposed 2024-25	Reference	
											% Increase	% Increase
Property Tax	1,977,305	1,997,080	2,017,050	2,052,348	2,088,264	2,124,809	2,161,993	2,199,828	2,238,325	2,277,496		
Property Transfer Tax	100,250	115,000	116,150	118,473	120,942	123,259	125,724	128,239	130,804	133,420		
Sales & Use Tax	4,232,700	4,296,190	4,360,635	4,458,749	4,559,071	4,661,650	4,766,537	4,873,784	4,983,445	5,095,572		
Transient Occupancy Tax	3,375,000	3,391,875	3,408,835	3,477,012	3,546,552	3,617,483	3,689,833	3,763,629	3,838,902	3,915,680		
Franchise Fees	420,400	421,000	421,500	429,298	437,240	445,329	453,567	461,958	470,504	479,209		
Animal Control Fees	12,500	12,500	12,500	12,731	12,967	13,207	13,451	13,700	13,953	14,211		
Encroachment Permit Fees	35,000	40,000	40,000	40,800	41,616	42,448	43,297	44,163	45,046	45,947		
Building Permits	675,000	400,000	400,000	410,000	420,250	430,756	441,525	452,563	463,877	475,474		
Industrial Waste Fees	21,085	21,000	21,200	21,624	22,056	22,498	22,948	23,407	23,875	24,352		
Film Permit Fees	6,000	6,000	6,200	6,309	6,419	6,531	6,646	6,762	6,880	7,001		
Motor Vehicle In-Lieu	765,000	766,000	766,500	780,680	795,123	809,833	824,815	840,074	855,615	871,444		
Planning & Zoning Fees	19,850	20,000	21,000	22,000	22,000	23,000	23,000	24,000	24,000	25,000		
Sales of Maps & Copies	50	50	50	60	60	70	70	80	80	90		
Sports Field Usage Fees	70,000	85,000	90,000	91,000	91,000	92,000	92,000	93,000	93,000	94,000		
Caltrans Landscape Maint.	38,000	38,000	38,000	39,000	39,000	40,000	40,000	41,000	41,000	42,000		
Court Fines	3,500	3,500	3,500	3,561	3,624	3,687	3,752	3,817	3,884	3,952		
Investment Earnings	45,000	47,000	50,000	50,500	51,005	51,515	52,030	52,551	53,076	53,607		
Other Revenue	30,000	35,000	35,000	35,438	35,880	36,329	36,783	37,243	37,708	38,180		
TOTAL:	11,826,640	11,695,195	11,808,120	12,049,583	12,292,970	12,544,404	12,797,971	13,059,798	13,323,975	13,596,635		

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2025

GENERAL FUND REVENUES	Estimated 2015-16	Proposed 2016-17	Proposed 2017-18	Proposed 2018-19	Proposed 2019-20	Proposed 2020-21	Proposed 2021-22	Proposed 2022-23	Proposed 2023-24	Proposed 2024-25	Reference	
											% Increase	
Property Tax	1,977,305	1,997,080	2,017,050	2,057,391	2,098,539	2,140,510	2,183,320	2,226,986	2,271,526	2,316,956		
Property Transfer Tax	100,250	115,000	116,150	118,763	121,436	124,168	126,962	129,818	132,739	135,726		
Sales & Use Tax	4,232,700	4,296,190	4,360,635	4,469,651	4,581,392	4,695,927	4,813,325	4,933,658	5,057,000	5,183,425		
Transient Occupancy Tax	3,375,000	3,391,875	3,408,835	3,485,534	3,563,958	3,644,147	3,726,141	3,809,979	3,895,703	3,983,357		
Franchise Fees	420,400	421,000	421,500	430,984	440,681	450,596	460,735	471,101	481,701	492,539		
Animal Control Fees	12,500	12,500	12,500	12,750	13,005	13,265	13,530	13,801	14,077	14,359		
Encroachment Permit Fees	35,000	40,000	40,000	40,900	41,820	42,761	43,723	44,707	45,713	46,742		
Building Permits	675,000	400,000	400,000	411,000	422,303	433,916	445,849	458,109	470,707	483,652		
Industrial Waste Fees	21,085	21,000	21,200	21,677	22,165	22,663	23,173	23,695	24,228	24,773		
Film Permit Fees	6,000	6,000	6,200	6,324	6,450	6,579	6,711	6,845	6,982	7,122		
Motor Vehicle In-Lieu	765,000	766,000	766,500	783,746	801,381	819,412	837,848	856,700	875,976	895,685		
Planning & Zoning Fees	19,850	20,000	21,000	22,000	22,000	23,000	23,000	24,000	24,000	25,000		
Sales of Maps & Copies	50	50	50	60	60	70	70	80	80	90		
Sports Field Usage Fees	70,000	85,000	90,000	91,000	91,000	92,000	92,000	93,000	93,000	94,000		
Caltrans Landscape Maint.	38,000	38,000	38,000	39,000	39,000	40,000	40,000	41,000	41,000	42,000		
Court Fines	3,500	3,500	3,500	3,570	3,641	3,714	3,789	3,864	3,942	4,020		
Investment Earnings	45,000	47,000	50,000	50,750	51,511	52,284	53,068	53,864	54,672	55,492		
Other Revenue	30,000	35,000	35,000	35,525	36,058	36,599	37,148	37,705	38,271	38,845		
TOTAL:	11,826,640	11,695,195	11,808,120	12,080,625	12,356,400	12,641,612	12,930,391	13,228,914	13,531,317	13,843,782		

**CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
AVAILABLE FOR THE CAPITAL IMPROVEMENT PROGRAM
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2025**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
<u>SCENARIO 1</u>										
Revenues	\$ 11,826,640	\$ 11,695,195	\$ 11,808,120	\$ 12,012,885	\$ 12,218,213	\$ 12,430,187	\$ 12,642,854	\$ 12,862,301	\$ 13,082,575	\$ 13,309,766
Expenditures	<u>8,672,225</u>	<u>9,070,820</u>	<u>9,118,475</u>	<u>9,263,642</u>	<u>9,419,732</u>	<u>9,580,724</u>	<u>9,736,975</u>	<u>9,903,304</u>	<u>10,071,251</u>	<u>10,244,014</u>
Excess (deficiency) Growth in General Fund, restricted CIP, and Bldg. & Maint. Fund Reserves	3,154,415	2,624,375	2,689,645	2,749,243	2,798,480	2,849,463	2,905,880	2,958,998	3,011,324	3,065,753
TOTAL (available for CIP)	<u>\$ 2,961,350</u>	<u>\$ 2,427,525</u>	<u>\$ 2,488,930</u>	<u>\$ 2,544,573</u>	<u>\$ 2,589,770</u>	<u>\$ 2,636,623</u>	<u>\$ 2,688,815</u>	<u>\$ 2,737,613</u>	<u>\$ 2,785,524</u>	<u>\$ 2,835,528</u>
<u>SCENARIO 2</u>										
Revenues	11,826,640	11,695,195	11,808,120	12,049,583	12,292,970	12,544,404	12,797,971	13,059,798	13,323,975	13,596,635
Expenditures	<u>8,672,225</u>	<u>9,070,820</u>	<u>9,118,475</u>	<u>9,263,642</u>	<u>9,419,732</u>	<u>9,580,724</u>	<u>9,736,975</u>	<u>9,903,304</u>	<u>10,071,251</u>	<u>10,244,014</u>
Excess (deficiency) Growth in General Fund, restricted CIP, and Bldg. Bldg & Maint. Fund Reserves	3,154,415	2,624,375	2,689,645	2,785,941	2,873,237	2,963,680	3,060,996	3,156,494	3,252,724	3,352,621
TOTAL (available for CIP)	<u>\$ 2,961,350</u>	<u>\$ 2,427,525</u>	<u>\$ 2,488,930</u>	<u>\$ 2,581,271</u>	<u>\$ 2,664,527</u>	<u>\$ 2,750,840</u>	<u>\$ 2,843,931</u>	<u>\$ 2,935,109</u>	<u>\$ 3,026,924</u>	<u>\$ 3,122,396</u>
<u>SCENARIO 3</u>										
Revenues	11,826,640	11,695,195	11,808,120	12,080,625	12,356,400	12,641,612	12,930,391	13,228,914	13,531,317	13,843,782
Expenditures	<u>8,672,225</u>	<u>9,070,820</u>	<u>9,118,475</u>	<u>9,263,642</u>	<u>9,419,732</u>	<u>9,580,724</u>	<u>9,736,975</u>	<u>9,903,304</u>	<u>10,071,251</u>	<u>10,244,014</u>
Excess (deficiency) Growth in General Fund, restricted CIP, and Bldg. Bldg & Maint. Fund Reserves	3,154,415	2,624,375	2,689,645	2,816,983	2,936,667	3,060,887	3,193,417	3,325,610	3,460,065	3,599,768
TOTAL (available for CIP)	<u>\$ 2,961,350</u>	<u>\$ 2,427,525</u>	<u>\$ 2,488,930</u>	<u>\$ 2,612,313</u>	<u>\$ 2,727,957</u>	<u>\$ 2,848,047</u>	<u>\$ 2,976,352</u>	<u>\$ 3,104,225</u>	<u>\$ 3,234,265</u>	<u>\$ 3,369,543</u>