



**CITY OF WESTLAKE VILLAGE  
TWO-YEAR BUDGET  
2018-19 & 2019-20**





# City of Westlake Village

## **ADOPTED BUDGET DOCUMENT**

### **FISCAL YEARS**

2018-19  
and  
2019-20

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

### **ADMINISTRATIVE OFFICIALS**

Raymond B. Taylor, City Manager  
Terence Boga, City Attorney  
Robert S. Biery, City Treasurer  
Daniel Jordan, Finance Director  
Audrey Brown, Assistant City Manager



# CITY OF WESTLAKE VILLAGE ADOPTED BUDGET 2018-19 & 2019-20

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# **Budget Transmittal Memorandum**

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



# MEMORANDUM

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CITY OF WESTLAKE VILLAGE

May 23, 2018

**TO:** Mayor and City Council

**FROM:** Raymond B. Taylor, City Manager

**SUBJECT: CONSIDERATION OF PRELIMINARY CITY BUDGET (FISCAL YEARS 2018-19 AND 2019-20)**

## **INTRODUCTION**

Attached for the City Council's review is the preliminary City budget for Fiscal Years 2018-19 and 2019-20. This is the twenty-sixth 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 an 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 incorporates both the City's Financial Reserve Policy adopted by the City Council twelve 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 2018-19 General Fund reserve will be adjusted 2.25% thereby creating a revised uncommitted reserve of \$6,413,750. Likewise, the restricted CIP Fund reserve will also be adjusted by the same percentage which will result in a balance of \$1,751,205 as of June 30, 2019.

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. 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 2017-18**

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 as expenses and account centers are expected to be at or very near original budget appropriations.

Several of the major activities from a budgetary point of view this year involved the completion of an aggressive capital improvement program including street maintenance/repair work, and other miscellaneous improvements; completion of construction and the grand opening of the City’s Community Park project; and substantial completion of the City’s Dog Park.

As noted in the revenue section contained in this report, several revenue sources continued to dominate the General Fund in FY 2017-18 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 \$12.9 million.

### **Fiscal Year 2018-19**

The FY 2018-19 operating budget reflects General Fund departmental expenditures of \$11.1 million. This represents an increase of \$1.39 million, or 14.4%, over the estimated FY 2017-18 General Fund departmental expenditures of \$9.69 million. While some of this increase represents one-time allocations for FY 2018-19 as well as modest inflationary factors, several of these budget enhancements represent structural increases to certain City costs that will recur in future years. For example, with completion of the Community Park during FY 2017-18 and the opening of the Dog Park, the operations and maintenance of these City assets is anticipated to add roughly \$524,000 in annual, recurring costs. (Note: Community Park maintenance costs in prior years were reflected in the unrestricted CIP Fund; however, now that the Park is completed, those costs will be included in the operating budget.) In addition, FY 2018-19 will see the first full year of higher costs roughly (\$191,000) resulting from increased patrol and traffic enforcement services that were approved by the City Council during FY 2017-18. Other noteworthy budget items include: pre-funding (fifth-year) of the City’s OPEB (Other Post-Employment Benefits”) unfunded liability for medical retiree obligations (\$156,000); operation of the Village Trolley service (\$71,900); and funding for a July 4<sup>th</sup> fireworks event (\$105,000).

On the revenue side, it is anticipated that next year’s projected General Fund revenue of \$13.0 million will exceed operating expenditures by \$1.93 million. Taking into account a 2.25% adjustment in the General Fund reserve level, the remaining excess revenue or “surplus” totaling \$1.79 million will be transferred to three reserve funds: the restricted and unrestricted CIP Funds as well as the Building Maintenance and Replacement Fund.

### **Fiscal Year 2019-20**

At this time, no major changes in spending priorities in the City’s operating budget are proposed in FY 2019-20. 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 \$2.05 million. After adjusting both the General Fund and the restricted CIP Fund reserves by 2.25%, it is anticipated that \$1.82 million will be available for transfer to the restricted and unrestricted CIP Funds and Building Maintenance and Replacement Fund.

## **Revenues**

In the current fiscal year (FY 2017-18), it is estimated the City will receive \$12.9 million in General Fund revenue, a figure which exceeds the original budget by 3.6%, or \$447,900. This is due primarily to higher than anticipated receipts associated with sales tax, building permits, and investment revenue. As for other significant General Fund revenue sources, property taxes (\$2,115,120), and vehicle license fees (\$857,160) are projected to slightly exceed the budget.

Looking ahead to FY 2018-19, a conservative forecast suggests that most General Fund revenues will remain static with only slight increases anticipated in several categories including sales tax and transient occupancy tax. Overall, revenue from all General Fund accounts is estimated to total \$13.0 million next year.

In reviewing projected restricted revenues, there will likely be little change in receipts from the current year with the exception of monies from the Measure M Regional program, which the City will allocate toward the Lindero Linear Park project. (Note that within the \$4.3 million in Measure M Regional funds the City will receive includes a \$1 million grant the City secured from the County of Los Angeles to allocate to the Linear Park project.)

## **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 eight of the City's eleven full-time staff positions, along with the City Attorney's contract costs. Proposed departmental expenses total \$1.9 million 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 (\$20,000) to cover dues and participation in the Las Virgenes Malibu Council of Governments; a line item to undertake on-going maintenance of facilities at the Civic Center (\$79,000); and the annual debt service (\$1,134,900) for the City's outstanding debt financing (the 2015 Certificates of Participation). Finally, an appropriation of \$156,000 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 25.5%. The FY 2018-19 departmental budget does not reflect any deployment changes through the existing contract with the Los Angeles County Sheriff's Department (although it does reflect the increased service level approved and implemented during FY 2017-18). The contract does, however, stipulate a 2.57% adjustment in County rates plus a 0.5% adjustment in the liability trust fund surcharge, effective July 1. Pursuant to prior City Council direction, the budget incorporates a line item 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. Several contract services are also budgeted for various land use planning and development activities provided by a private engineering firm (\$204,340) and Los Angeles County (\$400,000) 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 (\$40,000) 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 (\$24,255) has been earmarked for the City's housing rehabilitation program using Community Development Block Grant funds.

Public Works. Routine street maintenance 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 (\$70,000); street markings and striping (\$20,000); contract traffic engineering services (\$100,000); encroachment permit processing (\$45,000); and street sweeping services (\$116,000). To offset these expenditures, the City relies primarily on gas tax revenue, traffic safety fines, TDA-Article 3 allocations, 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, the new Community Park, and the Dog Park. Other line items include funding for senior programs (\$60,000); various City events (\$296,500) involving the annual City celebration, "TGIF" series, and 4<sup>th</sup> of July parade and fireworks event; and special projects/activities (\$19,300) that occur during the year such as the Senior Exposition, Community Concert Band, Rotary Street Faire, and the annual Memorial Day event. Finally, salary and benefits (\$84,260) are allocated for a new full-time Community Services Specialist position.

Special Programs. Funding has been set aside for the senior subsidized taxi service (\$120,100) and Westlake Transit (\$318,500) which use a combination of Proposition A

and C funds coupled with fare box revenues. Additionally, an appropriation (\$71,900) has been earmarked for the City’s community trolley service which operates during the holidays and late spring and summer months. Also, consistent with City Council goals, this department includes an allocation of \$40,000 toward public art projects. Finally, this department includes 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.

Capital Improvement Program (CIP)/Arterial System Finance Program (ASFP). The CIP budget for the upcoming year totals \$9.47 million, consisting of “recurring” projects (e.g., including the annual street resurfacing, neighborhood grants, utility box screening and others that generally recur each fiscal year), park improvements, streetscape projects, and several additional projects categorized under the “other” category.

A total of 21 projects are included in the FY 2018-19 CIP budget; of those, 10 are being carried forward from the previous fiscal year. Among these carryover projects include the Lindero Linear Park, City Hall Book Nook expansion, as well as close-out work on both the Community Park and the Dog Park.

The ASFP program includes an appropriation of \$270,000 to replace the temporary safety barrier separating the 101 northbound on/off ramps at the Lindero overpass with a permanent structure, and to maintain 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:

<b>Project Category</b>	<b>Budget</b>
<b>CIP</b>	
Recurring Projects	\$ 2,175,000
Park Improvements	\$ 707,000
Streetscape Projects	\$ 5,168,200
"Other" Projects	\$ 1,423,500
<b>CIP Total</b>	<b>\$ 9,473,700</b>
<b>ASFP</b>	<b>\$ 270,000</b>
<b>Total - CIP &amp; ASFP</b>	<b>\$ 9,743,700</b>

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, 2019 will total \$6,413,750. Taking into account General Fund operating revenues and expenditures next year, it is expected that \$1.79 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% resulting in a year-end balance totaling \$1,751,205 as of June 30, 2019. This adjustment of \$38,500 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 2018-19 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 2018-19**

**OVERVIEW**

- FY 2018-19 and FY 2019-20 City budget represents twenty-sixth multi-year budget document prepared by staff.
- Incorporates Financial Reserve Policy, and provides a 2.25% adjustment in FY 2018-19 General Fund reserve level.
- Expenditures for all funds and programs (consolidated budget) total \$22,838,870.

**GENERAL FUND EXPENDITURES**

- General Fund operating expenditures pegged at \$11,085,730.

**REVENUES**

- Revenues for all funds estimated to total \$20,175,115.
- General Fund revenues estimated to total \$13,014,810.
- Various Restricted Fund revenues estimated to total \$7,160,305.
- Sales and Use Tax estimated to total \$4,752,005, representing 36.5% of all General Fund revenues.

**DEPARTMENTAL EXPENDITURE HIGHLIGHTS**

- Administrative Department expenditures total \$1,922,095, or 17.3% of General Fund operating expenses.
- Public safety charges of \$2.8 million represent the largest share of General Fund operating costs at approximately 25.2%.
- Funding for Community Services Grant Program totals \$100,000.
- City General Department reflects an appropriation to cover LVMCOG dues (\$20,000).
- Provides an appropriation totaling \$40,000 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 \$63,000 to cover the costs of Sunday Library hours.
- Funding provided for 4<sup>th</sup> of July fireworks event (\$105,000) and Village Trolley program (\$71,900).
- Includes appropriation of \$156,000 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 \$9,473,700 and includes four components: (1) recurring projects (\$2,175,000); (2) park improvements (\$707,000); (3) streetscape projects (\$5,168,200); and (4) "other" projects (\$1,423,500). Of the 20 budgeted CIP projects, 10 are carried forward from last fiscal year.

**ARTERIAL SYSTEM FINANCE PROGRAM (ASFP)**

- ASFP budget totals \$270,000.

**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**

- General Fund: \$6,413,750.
- Restricted Capital Improvement Program Fund: \$1,751,205.
- Unrestricted Capital Improvement Program Fund: \$9,900,025.
- Building Maintenance and Replacement Fund: \$589,700.
- Landscaping Assessment District Fund: \$196,155.
- Lighting Assessment District Fund: \$408,515.

**OTHER FISCAL ISSUES**

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

# **EXPENDITURE SUMMARY**

# CITY OF WESTLAKE VILLAGE

## SUMMARY OF EXPENDITURES

Exhibit 1

<b>EXPENDITURES BY DEPARTMENT/PROGRAM</b>						
<b>Department</b>	<b>2016-17 Actual</b>	<b>2017-18 Budget</b>	<b>2017-18 Estimate</b>	<b>Bud v. Est. Under/(Over)</b>	<b>2018-19 Adopted</b>	<b>2019-20 Proposed</b>
Legislative	\$ 148,375	\$ 159,685	\$ 151,125	\$ 8,560	\$ 188,505	\$ 166,695
Administration	1,448,205	1,764,155	1,696,725	67,430	1,922,095	1,797,420
City General	2,028,300	2,121,700	2,142,210	(20,510)	2,148,850	2,160,000
Public Safety	2,505,735	2,729,020	2,659,820	69,200	2,892,100	2,978,250
Development Services	1,542,535	1,772,825	1,769,520	3,305	1,747,180	1,795,825
Public Works	449,035	493,000	436,930	56,070	484,690	494,690
Parks & Recreation	833,605	1,063,925	1,022,200	41,725	1,749,270	1,748,715
Special Programs	592,335	577,900	579,600	(1,700)	739,100	687,600
Library	117,910	145,300	153,200	(7,900)	193,400	202,700
Landscaping District	808,195	673,810	684,900	(11,090)	726,080	742,185
Street Lighting District	296,445	304,320	258,810	45,510	303,900	309,345
Capital	5,995,170	14,476,340	8,815,525	5,660,815	9,473,700	4,000,000
ASFP	361,260	384,945	174,555	210,390	270,000	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,127,105</b>	<b>\$ 26,666,925</b>	<b>\$ 20,545,120</b>	<b>\$ 6,121,805</b>	<b>\$ 22,838,870</b>	<b>\$ 17,083,425</b>

<b>EXPENDITURES BY TYPE</b>						
<b>Expenditure Type</b>	<b>2016-17 Actual</b>	<b>2017-18 Budget</b>	<b>2017-18 Estimate</b>	<b>Bud v. Est. Under/(Over)</b>	<b>2018-19 Adopted</b>	<b>2019-20 Proposed</b>
Personnel	\$ 2,032,225	\$ 2,284,425	\$ 2,235,010	\$ 49,415	\$ 2,570,600	\$ 2,473,380
Materials/Operations	7,453,710	8,147,965	7,970,630	177,335	9,067,920	9,300,995
Capital Outlay/Projects	6,504,395	15,096,535	9,201,480	5,895,055	10,065,450	4,171,750
<b>Subtotal - Operations</b>	<b>\$ 15,990,330</b>	<b>\$ 25,528,925</b>	<b>\$ 19,407,120</b>	<b>\$ 6,121,805</b>	<b>\$ 21,703,970</b>	<b>\$ 15,946,125</b>
Debt Service	1,136,775	1,138,000	1,138,000	-	1,134,900	1,137,300
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,127,105</b>	<b>\$ 26,666,925</b>	<b>\$ 20,545,120</b>	<b>\$ 6,121,805</b>	<b>\$ 22,838,870</b>	<b>\$ 17,083,425</b>

# CITY OF WESTLAKE VILLAGE

## SUMMARY COMPARISON OF EXPENDITURES

Exhibit 2

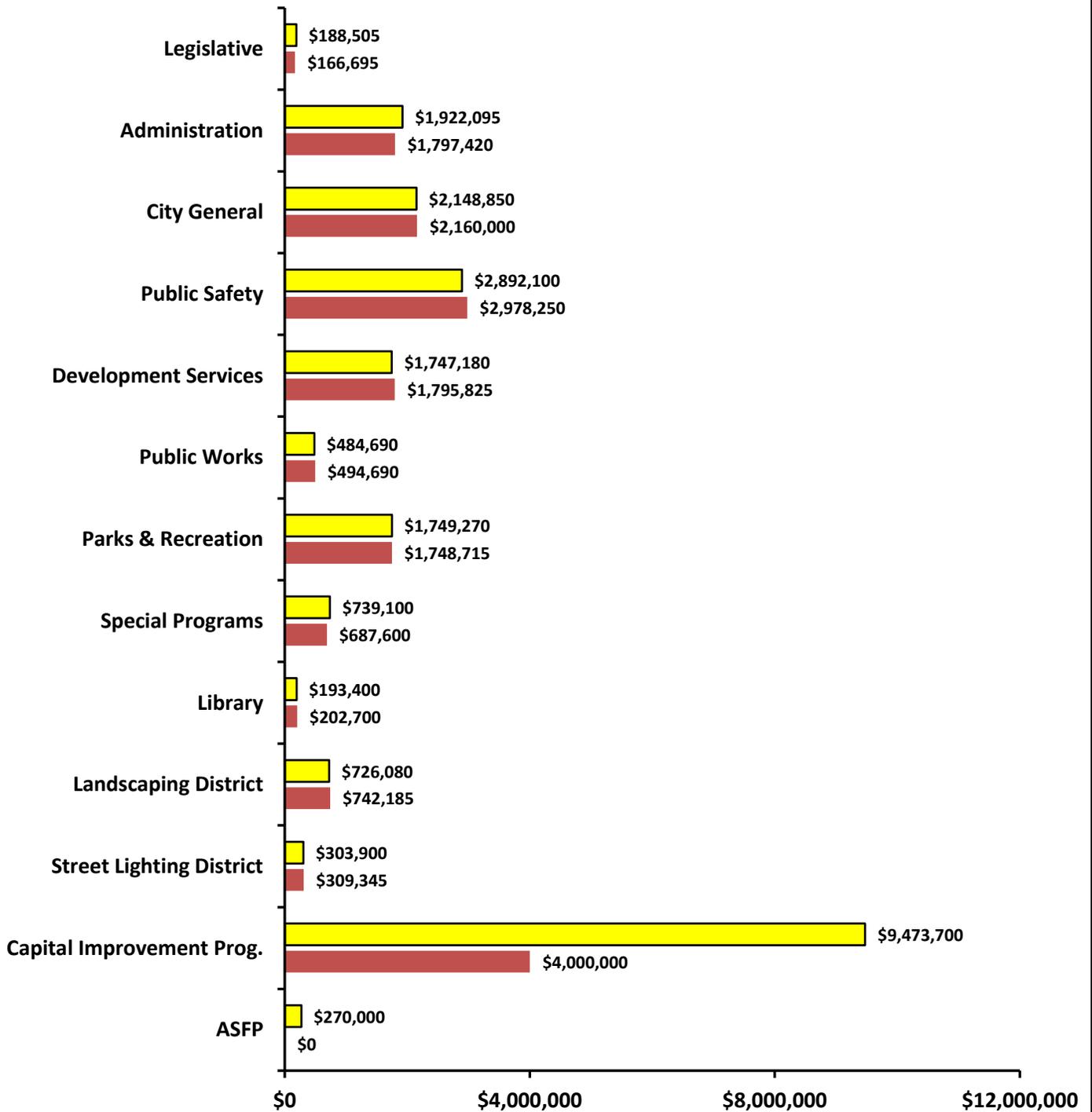
<b>EXPENDITURES BY DEPARTMENT/PROGRAM</b>						
<b>Department</b>	<b>2016-17 Actual</b>	<b>2017-18 Budget</b>	<b>2017-18 Estimate</b>	<b>2018-19 Adopted</b>	<b>% Change 16-17 Actual to 17-18 Est.</b>	<b>% Change 17-18 Budget to 18-19 Pro.</b>
Legislative	\$ 148,375	\$ 159,685	\$ 151,125	\$ 188,505	1.85%	18.05%
Administration	1,448,205	1,764,155	1,696,725	1,922,095	17.16%	8.95%
City General	2,028,300	2,121,700	2,142,210	2,148,850	5.62%	1.28%
Public Safety	2,505,735	2,729,020	2,659,820	2,892,100	6.15%	5.98%
Development Services	1,542,535	1,772,825	1,769,520	1,747,180	14.72%	-1.45%
Public Works	449,035	493,000	436,930	484,690	-2.70%	-1.69%
Parks & Recreation	833,605	1,063,925	1,022,200	1,749,270	22.62%	64.42%
Special Programs	592,335	577,900	579,600	739,100	-2.15%	27.89%
Library	117,910	145,300	153,200	193,400	29.93%	33.10%
Landscaping District	808,195	673,810	684,900	726,080	-15.26%	7.76%
Street Lighting District	296,445	304,320	258,810	303,900	-12.70%	-0.14%
Capital	5,995,170	14,476,340	8,815,525	9,473,700	47.04%	-34.56%
ASFP	361,260	384,945	174,555	270,000	-51.68%	-29.86%
<b>TOTAL EXPENDITURES</b>	<b>\$ 17,127,105</b>	<b>\$ 26,666,925</b>	<b>\$ 20,545,120</b>	<b>\$ 22,838,870</b>	<b>19.96%</b>	<b>-14.36%</b>

# DEPARTMENT EXPENDITURES (All Funds)

## SUMMARY OF EXPENDITURES FY 2018-19 & FY 2019-20

Exhibit 3

■ FY 2018-19: total is \$22,838,870 ■ FY 2019-20: total is \$17,083,425



# **REVENUE SUMMARY**

# CITY OF WESTLAKE VILLAGE

## REVENUE PROJECTIONS

Exhibit 4

Acct #.	Account Name	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Adopted	2019-20 Proposed
<b>GENERAL FUND REVENUE</b>						
01-3110	Property Tax	\$ 2,155,570	\$ 2,098,320	\$ 2,115,120	\$ 2,146,845	\$ 2,168,315
01-3111	Property Transfer Tax	160,275	130,000	133,770	134,440	135,110
01-3120	Sales and Use Tax	4,825,635	4,444,000	4,658,830	4,752,005	4,775,765
01-3131	Transient Occupancy Tax	3,599,815	3,587,500	3,570,480	3,588,330	3,589,050
01-3133	Franchise Fees	386,345	416,000	375,490	379,245	383,035
01-3211	Animal Control Fees	12,605	12,000	12,000	12,000	12,000
01-3219	Encroachment Permit Fees	35,005	35,000	49,340	35,955	35,775
01-3220	Building Permits	749,735	575,000	675,685	608,115	614,195
01-3221	Industrial Waste Fees	27,775	22,000	23,000	23,025	23,050
01-3223	Film Permit Fees	10,300	7,500	13,500	8,500	8,500
01-3323	Motor Vehicle In-Lieu	849,110	812,000	857,160	865,790	874,405
01-3410	Planning & Zoning Fees	30,900	20,000	26,410	23,770	24,010
01-3411	Sales of Maps and Copies	-	50	-	25	25
01-3424	Sports Field Usage Fees	123,980	107,000	125,000	125,000	125,000
01-3425	Caltrans Landscape Maint.	30,925	45,000	48,035	45,000	45,000
01-3520	Court Fines	3,405	3,950	2,045	2,065	2,085
01-3610	Investment Earnings	159,505	135,000	235,000	239,700	246,890
01-3690	Other Revenue	32,125	35,000	12,355	25,000	25,000
<b>TOTAL GENERAL FUND REV.</b>		<b>\$ 13,193,010</b>	<b>\$ 12,485,320</b>	<b>\$ 12,933,220</b>	<b>\$ 13,014,810</b>	<b>\$ 13,087,210</b>
<b>RESTRICTED FUND REVENUE</b>						
02-3326	Gas Tax - 2106	\$ 32,275	\$ 34,200	\$ 32,910	\$ 32,730	\$ 32,565
02-3327	Gas Tax - 2107	59,725	63,000	59,785	59,785	58,890
02-3328	Gas Tax - 2107.5	2,000	2,000	2,000	2,000	2,000
02-3329	Gas Tax - 2105	47,110	48,700	48,490	48,190	48,430
02-3330	Gas Tax - 2103	22,375	33,600	33,330	64,170	63,530
02-3334	Gas Tax - Repay	-	10,000	9,515	9,515	9,515
03-3124	Senior Taxi	10,965	10,400	8,400	9,000	9,400
03-3313	Proposition C Local Return	127,975	129,000	129,000	135,800	139,800
04-3510	Traffic Safety Fines	17,135	16,000	19,730	19,000	19,000
05-3314	TDA - Article 3	5,595	5,400	5,400	5,690	5,690
06-3121	Proposition A Local Return	153,695	155,500	155,500	163,800	168,700
06-3123	Westlake Transit	39,865	40,800	40,800	38,000	40,800
10-3628	Highway Bridge Program	5,555	221,325	-	243,460	-
12-3692	Air Quality (AB 2766)	10,705	10,000	10,485	10,500	10,500
12-3701	Air Quality Grant	-	-	-	50,000	-
13-3426	Recycling Fees	169,145	165,000	163,995	165,635	167,290
14-3693	Surface Transportation Prog.	145,695	-	-	-	-
15-3694	COPS	129,325	100,000	139,415	100,000	100,000
18-3695	CDBG	18,680	24,220	24,220	24,255	24,000
22-3710	Assessment - Street Lighting	336,770	333,400	340,140	343,865	350,740
23-3710	Assessment - Landscaping	728,580	710,750	728,530	728,035	742,595
25-3315	Prop A Park Bond	51,165	29,500	28,600	24,900	-
29-3750	County Park Grant	441,560	50,000	58,440	-	-
30-3730	MTA Transportation Grant	100	407,100	242,965	164,135	700,095
32-3624	Measure R Local Return	95,640	96,700	96,700	101,920	102,940
33-3626	Measure R Hwy/Park Project	32,045	297,900	7,260	-	290,740
35-3630	Measure M Local Return	-	98,800	98,800	115,505	116,660
36-3631	Measure M Regional Imp.	-	-	-	4,346,200 <sup>(1)</sup>	-
37-3333	Road Maint & Rehab/SB1	-	47,940	47,735	138,995	137,605
3610	Investment Earnings	14,945	12,200	14,925	15,220	15,680
<b>TOTAL RESTRICTED FUND REV.</b>		<b>\$ 2,698,625</b>	<b>\$ 3,153,435</b>	<b>\$ 2,547,070</b>	<b>\$ 7,160,305</b>	<b>\$ 3,357,165</b>
<b>TOTAL REVENUE - ALL FUNDS</b>		<b>\$ 15,891,635</b>	<b>\$ 15,638,755</b>	<b>\$ 15,480,290</b>	<b>\$ 20,175,115</b>	<b>\$ 16,444,375</b>

**NOTES:**

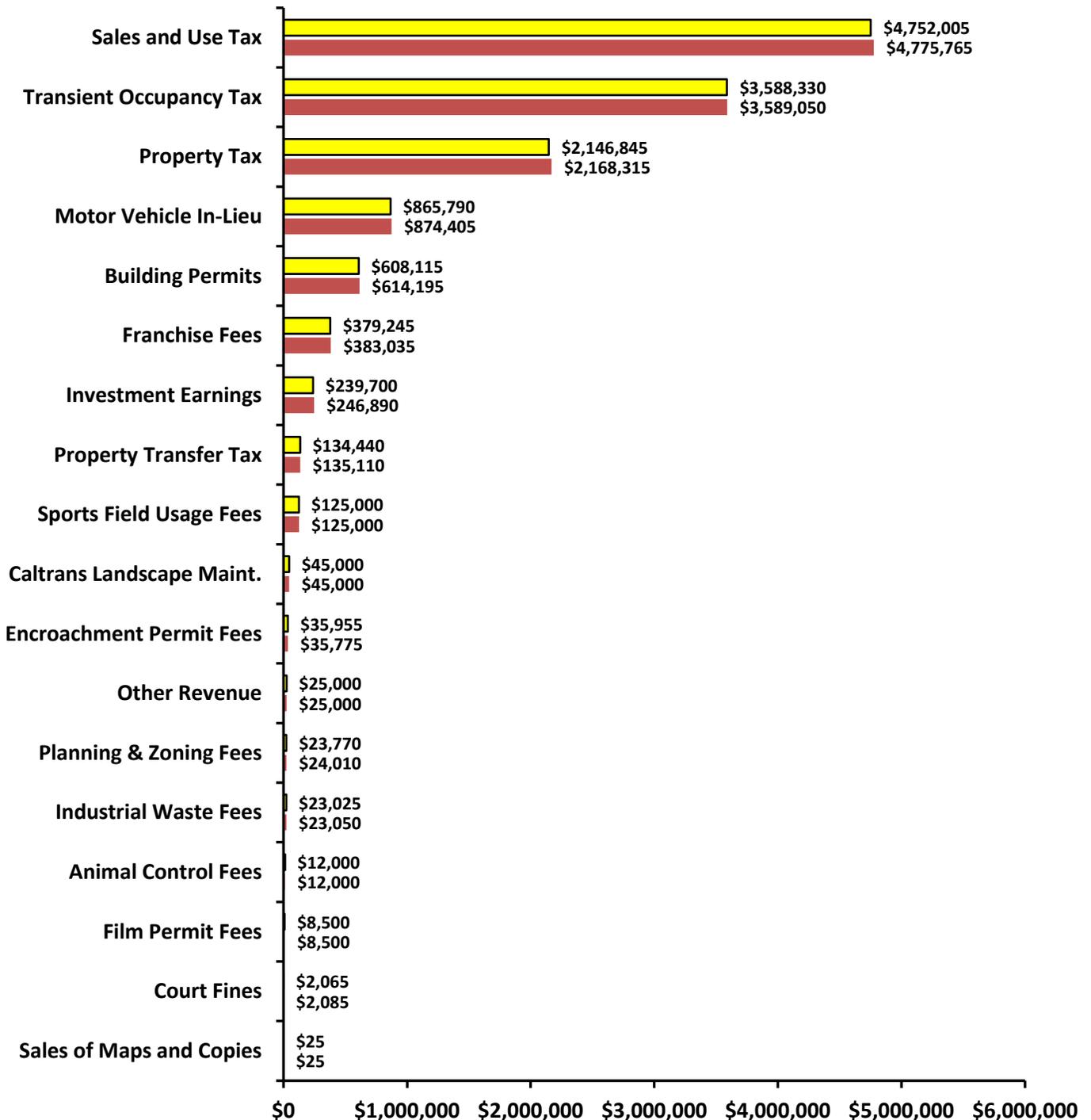
(1) This amount includes a \$1,000,000 grant the City will receive from Los Angeles County for the Linear Park project.

# GENERAL FUND REVENUES

## SUMMARY OF GENERAL FUND REVENUES FY 2018-19 & 2019-20

Exhibit 5

■ FY 2018-19: total is \$13,104,810 ■ FY 2019-20: total is \$13,087,210

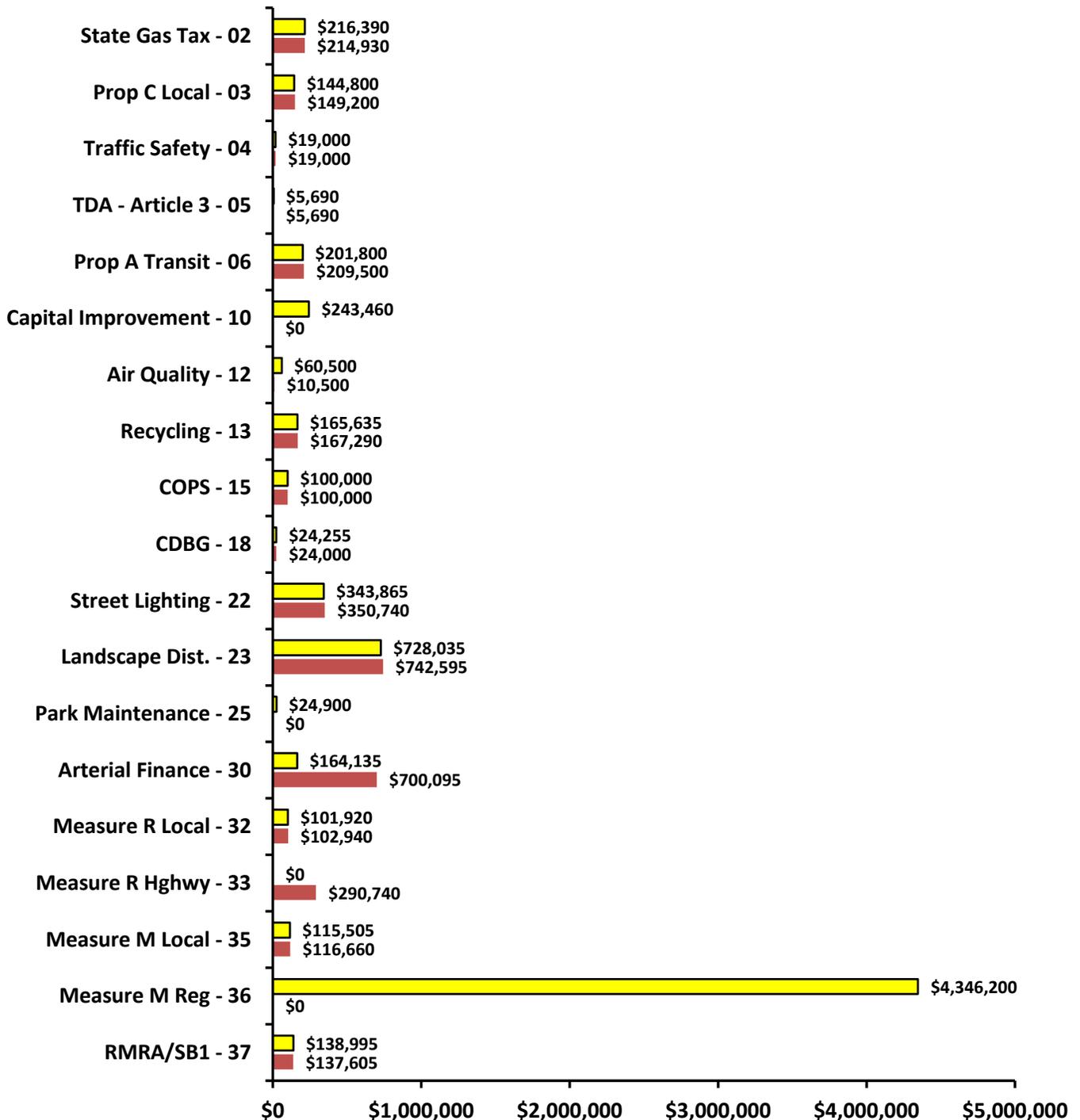


# RESTRICTED FUND REVENUES (by Fund)

## SUMMARY OF RESTRICTED REVENUES FY 2018-19 & 2019-20

Exhibit 6

■ FY 2018-19: total is \$7,160,305 ■ FY 2019-20: total is \$3,357,165



# **PROJECTED FUND BALANCES**

**CITY OF WESTLAKE VILLAGE  
PROJECTED FUND BALANCES  
FY 2017-18**

Exhibit 7

Fund #	Fund Name	Actual Balance 7/1/17	Projected Revenues	General Fund Transfers	Restricted Fund Transfers Out	Restricted Fund Transfers In	Projected Expenditures	Estimated Balance 6/30/18
01	General	\$ 6,134,585	\$12,933,220	\$(3,101,085)	-	-	\$ 9,694,105	\$ 6,272,615
02	State Gas Tax	132,465	186,030	-	-	-	183,300	135,195
03	Prop C Local	-	137,400	-	-	-	137,400	-
04	Traffic Safety	-	19,730	-	-	-	19,730	-
05	TDA - Article 3	-	5,400	-	-	-	5,400	-
06	Prop A Transit	-	196,300	-	-	-	196,300	-
08	Traffic Signal	107,145	-	-	(5,000)	-	-	102,145
10	Capital Improvement (CIP)	-	-	-	-	-	-	-
	Restricted CIP	1,675,020	-	37,685	-	-	-	1,712,705
	Unrestricted CIP	16,942,340	-	3,038,400	-	1,262,985	8,815,525	12,428,200
12	Air Quality	84,600	10,485	-	-	-	39,200	55,885
13	Recycling	111,090	163,995	-	-	-	143,660	131,425
14	Surface Transport	-	-	-	-	-	-	-
15	COPS	-	139,415	-	-	-	139,415	-
18	CDBG	-	24,220	-	-	-	24,220	-
22	Street Lighting	492,220	340,140	-	-	-	258,810	573,550
23	Landscape Dist.	175,570	728,530	-	(25,000)	-	684,900	194,200
25	Park Maintenance	-	28,600	-	-	-	28,600	-
29	County Grants	-	58,440	-	(58,440)	-	-	-
30	Arterial Finance	(662,640)	242,965	-	-	-	174,555	(594,230) <sup>(2)</sup>
31	Bldg Maint/Repl	539,700	-	25,000	-	-	-	564,700
32	Measure R Local	-	96,700	-	(96,700)	-	-	-
33	Measure R Hghwy	(298,000)	7,260	-	-	-	-	(290,740) <sup>(2)</sup>
35	Measure M Local	-	98,800	-	(98,800)	-	-	-
36	Measure M Reg	-	-	-	-	-	-	-
37	RMRA-SB1	-	47,735	-	(47,735)	-	-	-
44	WLV Comm Park	931,310	-	-	(931,310)	-	-	-
<b>Total</b>		<b>\$26,365,405</b>	<b>\$15,465,365</b> <sup>(1)</sup>	<b>\$ -</b>	<b>\$ (1,262,985)</b>	<b>\$ 1,262,985</b>	<b>\$ 20,545,120</b>	<b>\$ 21,285,650</b>

**NOTES:**

(1) This total does not include the projected \$14,925 in investment earnings to be spread among the various restricted funds

(2) This negative balance reflects Measure R payments and retention amounts that will be reimbursed to the City in future fiscal years.

**CITY OF WESTLAKE VILLAGE  
PROJECTED FUND BALANCES  
FY 2018-19**

Exhibit 8

Fund #	Fund Name	Projected Balance 7/1/18	Projected Revenues	General Fund Transfers	Restricted Fund Transfers Out	Restricted Fund Transfers In	Projected Expenditures	Estimated Balance 6/30/19
01	General	\$ 6,272,615	\$13,014,810	\$(1,787,945)	-	-	\$ 11,085,730	\$ 6,413,750
02	State Gas Tax	135,195	216,390	-	-	-	222,000	129,585
03	Prop C Local	-	144,800	-	-	-	144,800	-
04	Traffic Safety	-	19,000	-	-	-	19,000	-
05	TDA - Article 3	-	5,690	-	-	-	5,690	-
06	Prop A Transit	-	201,800	-	-	-	201,800	-
08	Traffic Signal	102,145	-	-	(70,000)	-	-	32,145
10	Capital Improvement (CIP)	-	-	-	-	-	-	-
	Restricted CIP	1,712,705	-	38,500	-	-	-	1,751,205
	Unrestricted CIP	12,428,200	243,460	1,724,445	-	4,977,620	9,473,700	9,900,025
12	Air Quality	55,885	60,500	-	-	-	86,400	29,985
13	Recycling	131,425	165,635	-	-	-	150,615	146,445
14	Surface Transport	-	-	-	-	-	-	-
15	COPS	-	100,000	-	-	-	100,000	-
18	CDBG	-	24,255	-	-	-	24,255	-
22	Street Lighting	573,550	343,865	-	(205,000)	-	303,900	408,515
23	Landscape Dist.	194,200	728,035	-	-	-	726,080	196,155
25	Park Maintenance	-	24,900	-	-	-	24,900	-
29	County Grants	-	-	-	-	-	-	-
30	Arterial Finance	(594,230)	164,135	-	-	-	270,000	(700,095) <sup>(2)</sup>
31	Bldg Maint/Repl	564,700	-	25,000	-	-	-	589,700
32	Measure R Local	-	101,920	-	(101,920)	-	-	-
33	Measure R Hghwy	(290,740)	-	-	-	-	-	(290,740) <sup>(2)</sup>
35	Measure M Local	-	115,505	-	(115,505)	-	-	-
36	Measure M Reg	-	4,346,200 <sup>(3)</sup>	-	(4,346,200)	-	-	-
37	RMRA-SB1	-	138,995	-	(138,995)	-	-	-
44	WLV Comm Park	-	-	-	-	-	-	-
<b>Total</b>		<b>\$21,285,650</b>	<b>\$20,159,895 <sup>(1)</sup></b>	<b>\$ -</b>	<b>\$ (4,977,620)</b>	<b>\$ 4,977,620</b>	<b>\$22,838,870</b>	<b>\$18,606,675</b>

**NOTES:**

- (1) This total does not include the projected \$15,220 in investment earnings to be spread among the various restricted funds
- (2) This negative balance reflects Measure R payments and retention amounts that will be reimbursed to the City in future fiscal years.
- (3) This amount includes a \$1,000,000 grant the City will receive from Los Angeles County for the Linear Park project.

**CITY OF WESTLAKE VILLAGE  
PROJECTED FUND BALANCES  
FY 2019-20**

Exhibit 9

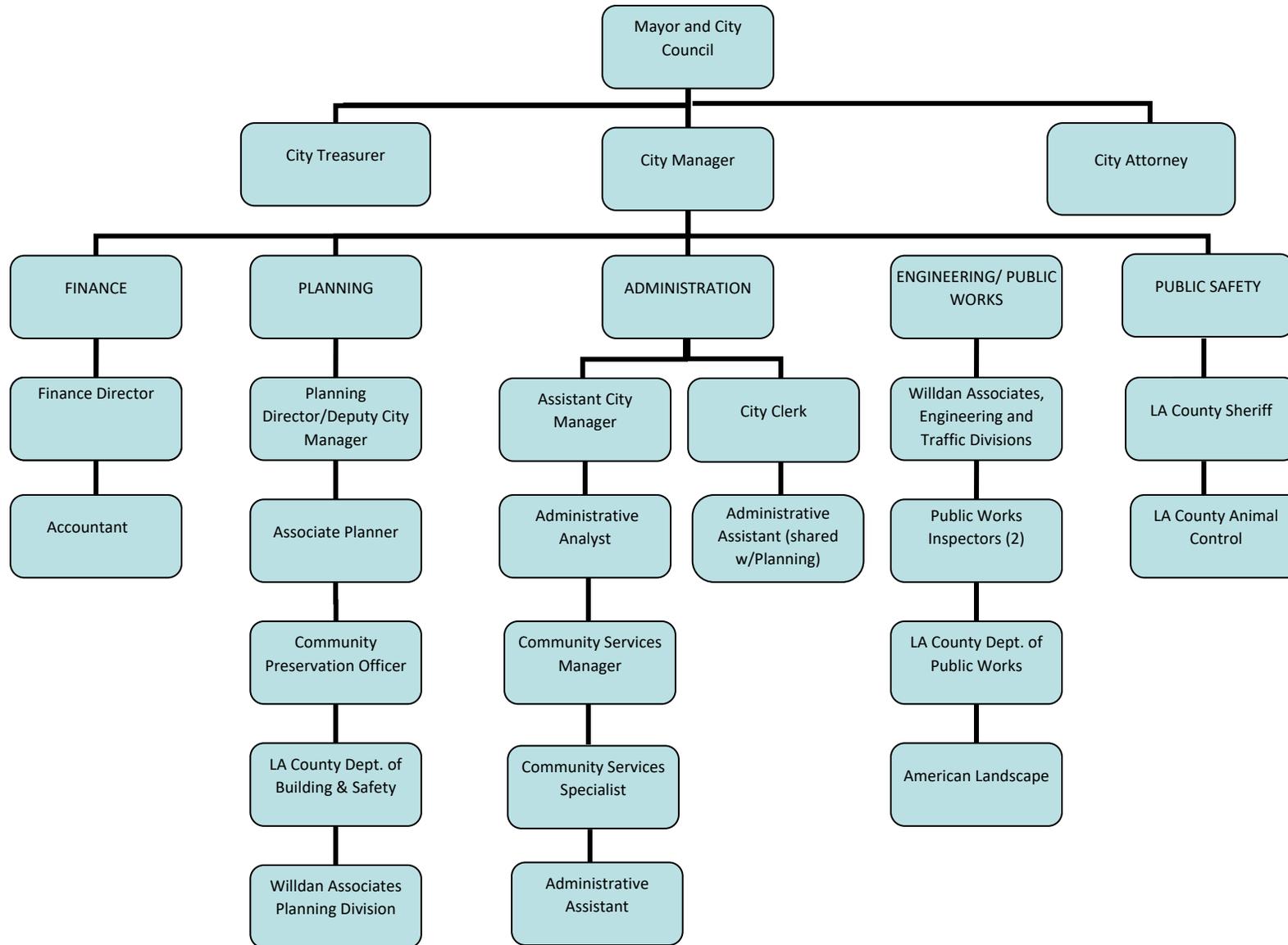
Fund #	Fund Name	Projected Balance 7/1/19	Projected Revenues	General Fund Transfers	Restricted Fund Transfers Out	Restricted Fund Transfers In	Projected Expenditures	Estimated Balance 6/30/20
01	General	\$ 6,413,750	\$13,087,210	\$(1,818,645)	-	-	\$ 11,124,255	\$ 6,558,060
02	State Gas Tax	129,585	214,930	-	-	-	230,000	114,515
03	Prop C Local	-	149,200	-	-	-	149,200	-
04	Traffic Safety	-	19,000	-	-	-	19,000	-
05	TDA - Article 3	-	5,690	-	-	-	5,690	-
06	Prop A Transit	-	209,500	-	-	-	209,500	-
08	Traffic Signal	32,145	-	-	-	-	-	32,145
10	Capital Improvement (CIP)	-	-	-	-	-	-	-
	Restricted CIP	1,751,205	-	39,480	-	-	-	1,790,685
	Unrestricted CIP	9,900,025	-	1,754,165	-	357,205	4,000,000	8,011,395
12	Air Quality	29,985	10,500	-	-	-	15,500	24,985
13	Recycling	146,445	167,290	-	-	-	154,750	158,985
14	Surface Transport	-	-	-	-	-	-	-
15	COPS	-	100,000	-	-	-	100,000	-
18	CDBG	-	24,000	-	-	-	24,000	-
22	Street Lighting	408,515	350,740	-	-	-	309,345	449,910
23	Landscape Dist.	196,155	742,595	-	-	-	742,185	196,565
25	Park Maintenance	-	-	-	-	-	-	-
29	County Grants	-	-	-	-	-	-	-
30	Arterial Finance	(700,095)	700,095	-	-	-	-	-
31	Bldg Maint/Repl	589,700	-	25,000	-	-	-	614,700
32	Measure R Local	-	102,940	-	(102,940)	-	-	-
33	Measure R Hghwy	(290,740)	290,740	-	-	-	-	-
35	Measure M Local	-	116,660	-	(116,660)	-	-	-
36	Measure M Reg	-	-	-	-	-	-	-
37	RMRA-SB1	-	137,605	-	(137,605)	-	-	-
44	WLV Comm Park	-	-	-	-	-	-	-
<b>Total</b>		<b>\$18,606,675</b>	<b>\$16,428,695</b>	<b>\$(1,818,645)</b>	<b>\$ (357,205)</b>	<b>\$ 357,205</b>	<b>\$17,083,425</b>	<b>\$17,951,945</b>

**NOTES:**

(1) This total does not include the projected \$15,680 in investment earnings to be spread among the various restricted funds

# Organizational Chart

# CITY OF WESTLAKE VILLAGE ORGANIZATIONAL CHART



# **Departmental Expenditure Detail**

# CITY OF WESTLAKE VILLAGE

## DEPARTMENT SUMMARY AND NARRATIVE

**Department: LEGISLATIVE**

**Account: 4110**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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### EXPENDITURE CLASSIFICATION

Employee Services	\$ 128,110	\$ 131,685	\$ 134,725	\$ (3,040)	\$ 135,005	\$ 138,695
Operations Expense	20,265	27,500	16,400	11,100	53,000	27,500
Capital Outlay	-	500	-	500	500	500
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 148,375</b>	<b>\$ 159,685</b>	<b>\$ 151,125</b>	<b>\$ 8,560</b>	<b>\$ 188,505</b>	<b>\$ 166,695</b>

### DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 188,505	\$ 166,695
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 188,505</b>	<b>\$ 166,695</b>

### 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

## EXPENDITURE DETAIL

**Department: LEGISLATIVE**

**Account: 4110**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
014 Stipend	\$ 18,000	\$ 18,000	\$ 19,500	\$ (1,500)	\$ 18,000	\$ 18,000
021 Retirement	3,100	2,635	3,180	(545)	3,255	3,515
030 Medical Insurance	106,380	110,000	111,395	(1,395)	113,050	116,480
040 Workers' Compensation	435	470	440	30	450	450
042 Unemployment Insurance	-	370	-	370	-	-
043 Medicare	195	210	210	-	250	250
<b>Total Employee Services:</b>	<b>\$ 128,110</b>	<b>\$ 131,685</b>	<b>\$ 134,725</b>	<b>\$ (3,040)</b>	<b>\$ 135,005</b>	<b>\$ 138,695</b>
<b>OPERATIONS EXPENSE</b>						
170 Meetings & Conferences	\$ 12,550	\$ 15,000	\$ 13,165	\$ 1,835	\$ 15,000	\$ 15,000
190 Election Expense	4,230	2,500	-	2,500	28,000	2,500
320 Special Departmental Expense	3,485	10,000	3,235	6,765	10,000	10,000
<b>Total Operating Expenses:</b>	<b>\$ 20,265</b>	<b>\$ 27,500</b>	<b>\$ 16,400</b>	<b>\$ 11,100</b>	<b>\$ 53,000</b>	<b>\$ 27,500</b>
<b>CAPITAL OUTLAY</b>						
430 Office Furniture & Equipment	\$ -	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 148,375</b>	<b>\$ 159,685</b>	<b>\$ 151,125</b>	<b>\$ 8,560</b>	<b>\$ 188,505</b>	<b>\$ 166,695</b>

# CITY OF WESTLAKE VILLAGE EXPENDITURE 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 2018-19 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

# CITY OF WESTLAKE VILLAGE

## DEPARTMENT SUMMARY AND NARRATIVE

**Department: ADMINISTRATION**

**Account: 4120**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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### EXPENDITURE CLASSIFICATION

Employee Services	\$ 1,315,985	\$ 1,549,905	\$ 1,530,885	\$ 19,020	\$ 1,712,095	\$ 1,587,420
Operations Expense	132,220	206,250	165,840	40,410	209,500	209,500
Capital Outlay	-	8,000	-	8,000	500	500
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 1,448,205</b>	<b>\$ 1,764,155</b>	<b>\$ 1,696,725</b>	<b>\$ 67,430</b>	<b>\$ 1,922,095</b>	<b>\$ 1,797,420</b>

### DEPARTMENT FUNDING SOURCES

01 General Fund					\$ 1,922,095	\$ 1,797,420
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 1,922,095</b>	<b>\$ 1,797,420</b>

### 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

## EXPENDITURE DETAIL

**Department: ADMINISTRATION**

**Account: 4120**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
010 Salaries - Full-time	\$ 873,340	\$ 1,038,905	\$ 1,045,900	\$ (6,995)	<b>\$ 1,122,790</b>	\$ 1,029,240
011 Salaries - Part-time	73,075	40,000	33,490	6,510	<b>73,850</b>	10,000
013 Overtime	1,880	3,000	4,550	(1,550)	<b>4,000</b>	4,125
014 Stipend	-	-	-	-	<b>3,600</b>	3,600
021 Retirement	170,755	231,675	208,225	23,450	<b>234,490</b>	271,555
030 Medical Insurance	123,520	153,600	152,725	875	<b>183,080</b>	186,450
040 Workers' Compensation	22,845	25,000	24,250	750	<b>25,995</b>	22,370
042 Unemployment Insurance	1,725	2,500	1,405	1,095	<b>1,620</b>	1,440
043 Medicare	24,905	25,500	29,770	(4,270)	<b>34,270</b>	27,320
045 Deferred Compensation	13,140	14,125	14,970	(845)	<b>13,800</b>	15,720
050 Auto and Insurance Allowance	10,800	15,600	15,600	-	<b>14,600</b>	15,600
<b>Total Employee Services:</b>	<b>\$ 1,315,985</b>	<b>\$ 1,549,905</b>	<b>\$ 1,530,885</b>	<b>\$ 19,020</b>	<b>\$ 1,712,095</b>	<b>\$ 1,587,420</b>
<b>OPERATIONS EXPENSE</b>						
110 Contract Svcs - Legal	\$ 101,850	\$ 160,000	\$ 127,215	\$ 32,785	<b>\$ 160,000</b>	\$ 160,000
112 Contract Svcs - Temp Services	-	500	-	500	<b>500</b>	500
117 Internship Program	960	4,000	2,805	1,195	<b>4,000</b>	4,000
140 Memberships	8,060	9,750	8,365	1,385	<b>10,000</b>	10,000
141 Publications/Subscriptions	-	500	250	250	<b>500</b>	500
170 Meetings & Conferences	20,290	20,000	22,405	(2,405)	<b>22,500</b>	22,500
171 Employee Training	40	2,500	2,180	320	<b>2,500</b>	2,500
172 Mileage Reimbursement	625	1,500	920	580	<b>1,500</b>	1,500
320 Special Departmental Expense	395	7,500	1,700	5,800	<b>8,000</b>	8,000
<b>Total Operating Expenses:</b>	<b>\$ 132,220</b>	<b>\$ 206,250</b>	<b>\$ 165,840</b>	<b>\$ 40,410</b>	<b>\$ 209,500</b>	<b>\$ 209,500</b>
<b>CAPITAL OUTLAY</b>						
430 Office Furniture & Equipment	\$ -	\$ 8,000	\$ -	\$ 8,000	<b>\$ 500</b>	\$ 500
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 1,448,205</b>	<b>\$ 1,764,155</b>	<b>\$ 1,696,725</b>	<b>\$ 67,430</b>	<b>\$ 1,922,095</b>	<b>\$ 1,797,420</b>

# CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

**Department: ADMINISTRATION**

**Account: 4120**

## **EMPLOYEE SERVICES**

### 010 Salaries - Full-time

Includes salaries for eight full-time positions involving the City Manager, Assistant City Manager, Administrative Analyst, City Clerk/Executive Secretary, Finance Director, Accountant, and two Administrative Assistant positions.

### 011 Salaries - Part-Time

Includes compensation for the part-time temporary positions 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 eight 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 eight 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 2018-19 appropriations cover an auto allowance for the City Manager, and Assistant City Manager and Finance Director 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 EXPENDITURE DESCRIPTION

**Department: ADMINISTRATION**

**Account: 4120**

## **OPERATIONS EXPENSE (Continued)**

### 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 AND NARRATIVE

<b>Department: CITY GENERAL</b>	<b>Account: 4190</b>
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	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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### EXPENDITURE CLASSIFICATION

Operations Expense	\$ 818,330	\$ 838,200	\$ 863,310	\$ (25,110)	\$ 901,950	\$ 943,200
Capital Outlay	73,195	145,500	140,900	4,600	112,000	79,500
Debt Service	1,136,775	1,138,000	1,138,000	-	1,134,900	1,137,300
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 2,028,300</b>	<b>\$ 2,121,700</b>	<b>\$ 2,142,210</b>	<b>\$ (20,510)</b>	<b>\$ 2,148,850</b>	<b>\$ 2,160,000</b>

### DEPARTMENT FUNDING SOURCES

01 General Fund					\$ 2,148,850	\$ 2,160,000
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 2,148,850</b>	<b>\$ 2,160,000</b>

### 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 EXPENDITURE DETAIL

**Department: CITY GENERAL**

**Account: 4190**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>OPERATIONS EXPENSE</b>						
100 Legal Notices - Advertising	\$ 5,455	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
111 Contract Svcs - Audit	33,585	49,800	49,800	-	37,300	51,100
113 Contract Svcs - Other	132,970	145,600	166,300	(20,700)	153,350	156,600
114 Contract Svcs - Data Processing	2,700	3,000	3,000	-	3,000	3,000
120 Insurance Premiums	56,875	118,200	123,310	(5,110)	132,800	145,800
131 Maintenance & Repair	60,035	56,300	56,300	-	84,700	88,100
132 Office & IT Equipment Maintena	42,580	49,900	49,900	-	53,000	54,000
140 Memberships	12,935	13,100	11,900	1,200	11,900	12,000
141 Publications	9,175	4,100	4,100	-	4,500	5,000
150 Postage	6,180	6,000	6,000	-	6,200	6,400
162 Equipment Rental	13,495	15,100	18,200	(3,100)	19,000	19,500
180 Utilities - Water	5,510	7,600	10,300	(2,700)	11,400	12,600
182 Utilities - Gas & Electric	34,290	36,200	42,400	(6,200)	46,700	51,400
183 Utilities - Telephone	22,545	23,200	23,200	-	24,000	24,500
300 Office Supplies	8,355	8,000	8,000	-	8,400	8,800
301 Printing	4,325	4,500	4,500	-	4,600	4,800
310 Janitorial Services	26,860	27,600	27,600	-	28,700	30,000
320 Special Departmental Expense	249,055	194,500	183,000	11,500	195,300	187,800
325 Intergovt/Introgovt Relations	40,670	20,700	20,700	-	20,700	20,700
340 Newsletter/Public Info.	50,735	49,800	49,800	-	51,400	56,100
<b>Total Operating Expenses:</b>	<b>\$ 818,330</b>	<b>\$ 838,200</b>	<b>\$ 863,310</b>	<b>\$ (25,110)</b>	<b>\$ 901,950</b>	<b>\$ 943,200</b>
<b>CAPITAL OUTLAY</b>						
430 Office Furniture & Equipment	\$ 6,385	\$ 45,000	\$ 45,000	\$ -	\$ 29,000	\$ 17,000
431 Telephone Equipment	-	500	600	(100)	1,500	1,500
435 Cable TV Equipment	-	2,500	1,000	1,500	2,500	1,000
446 City Hall/Library Project	66,810	97,500	94,300	3,200	79,000	60,000
<b>Total Capital Outlay:</b>	<b>\$ 73,195</b>	<b>\$ 145,500</b>	<b>\$ 140,900</b>	<b>\$ 4,600</b>	<b>\$ 112,000</b>	<b>\$ 79,500</b>
<b>DEBT SERVICE</b>						
452 City Debt Service	\$ 1,136,775	\$ 1,138,000	\$ 1,138,000	\$ -	1,134,900	1,137,300
<b>Total Debt Service:</b>	<b>\$ 1,136,775</b>	<b>\$ 1,138,000</b>	<b>\$ 1,138,000</b>	<b>\$ -</b>	<b>\$ 1,134,900</b>	<b>\$ 1,137,300</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 2,028,300</b>	<b>\$ 2,121,700</b>	<b>\$ 2,142,210</b>	<b>\$ (20,510)</b>	<b>\$ 2,148,850</b>	<b>\$ 2,160,000</b>

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE 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

## EXPENDITURE DESCRIPTION

**Department: CITY GENERAL**

**Account: 4190**

### **OPERATIONS EXPENSE (Continued)**

#### 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 \$151,000 in FY 2017-18 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 EXPENDITURE 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

Reflects appropriations for on-going maintenance & repairs to the Civic Center building.

## **DEBT SERVICE**

### 452 Debt Service

Includes annual payments applied to the principal and interest on the 2015 (Series A and B) Certificates of Participation (COPs).

# CITY OF WESTLAKE VILLAGE

## DEPARTMENT SUMMARY AND NARRATIVE

**Department: PUBLIC SAFETY**

**Account: 4210**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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### EXPENDITURE CLASSIFICATION

Operations Expense	\$ 2,503,230	\$ 2,724,520	\$ 2,655,820	\$ 68,700	<b>\$ 2,887,600</b>	\$ 2,973,750
Capital Outlay	2,505	4,500	4,000	500	<b>4,500</b>	4,500
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 2,505,735</b>	<b>\$ 2,729,020</b>	<b>\$ 2,659,820</b>	<b>\$ 69,200</b>	<b>\$ 2,892,100</b>	<b>\$ 2,978,250</b>

### DEPARTMENT FUNDING SOURCES

01 General Fund					\$ 2,792,100	\$ 2,878,250
15 COPS Fund					100,000	100,000
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 2,892,100</b>	<b>\$ 2,978,250</b>

### 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 EXPENDITURE DETAIL

**Department: PUBLIC SAFETY**

**Account: 4210**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>OPERATIONS EXPENSE</b>						
251 General Law Enforcement	\$ 753,800	\$ 835,000	\$ 834,980	\$ 20	<b>\$ 887,100</b>	\$ 914,000
252 Traffic Law Enforcement	1,052,930	1,097,740	1,097,740	-	<b>1,132,000</b>	1,166,000
253 Other Law Enforcement	217,545	226,810	226,805	5	<b>233,700</b>	240,750
254 Crossing Guard	42,350	44,000	44,000	-	<b>47,300</b>	50,500
256 Contract Svcs - Animal Control	43,495	37,000	39,000	(2,000)	<b>42,000</b>	44,000
257 Contract Svcs - Agriculture	-	500	-	500	<b>500</b>	500
320 Special Departmental Exp.	98,420	100,000	100,000	-	<b>100,000</b>	100,000
330 Emergency Preparedness	2,315	5,000	4,800	200	<b>5,000</b>	5,000
333 COPS Program	292,375	378,470	308,495	69,975	<b>440,000</b>	453,000
<b>Total Operating Expenses:</b>	<b>\$ 2,503,230</b>	<b>\$ 2,724,520</b>	<b>\$ 2,655,820</b>	<b>\$ 68,700</b>	<b>\$ 2,887,600</b>	<b>\$ 2,973,750</b>
<b>CAPITAL OUTLAY</b>						
443 Emergency Equipment	\$ 2,505	\$ 4,500	\$ 4,000	\$ 500	<b>\$ 4,500</b>	\$ 4,500
<b>Total Capital Outlay:</b>	<b>\$ 2,505</b>	<b>\$ 4,500</b>	<b>\$ 4,000</b>	<b>\$ 500</b>	<b>\$ 4,500</b>	<b>\$ 4,500</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 2,505,735</b>	<b>\$ 2,729,020</b>	<b>\$ 2,659,820</b>	<b>\$ 69,200</b>	<b>\$ 2,892,100</b>	<b>\$ 2,978,250</b>

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE 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 @ 1.2 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 EXPENDITURE DESCRIPTION

**Department: PUBLIC SAFETY**

**Account: 4210**

## **OPERATIONS EXPENSE (Continued)**

### 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, two motorcycle officers at 40 hours per week, and the Sheriff's Teen Traffic Offender Program (STTOP).

## **CAPITAL OUTLAY**

### 443 Emergency Equipment

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

# CITY OF WESTLAKE VILLAGE

## DEPARTMENT SUMMARY AND NARRATIVE

**Department: DEVELOPMENT SERVICES**

**Account: 4240**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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### EXPENDITURE CLASSIFICATION

Employee Services	\$ 392,700	\$ 401,865	\$ 368,700	\$ 33,165	\$ 428,260	\$ 441,175
Operations Expense	1,149,835	1,370,210	1,400,820	(30,610)	1,318,170	1,353,900
Capital Outlay	-	750	-	750	750	750
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 1,542,535</b>	<b>\$ 1,772,825</b>	<b>\$ 1,769,520</b>	<b>\$ 3,305</b>	<b>\$ 1,747,180</b>	<b>\$ 1,795,825</b>

### DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 1,572,310	\$ 1,617,075
13 Recycling Fund	150,615	154,750
15 CDBG Fund	24,255	24,000
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 1,747,180</b>	<b>\$ 1,795,825</b>

### 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

## EXPENDITURE DETAIL

**Department: DEVELOPMENT SERVICES**

**Account: 4240**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
010 Salaries - Full-time	\$ 255,700	\$ 256,995	\$ 258,430	\$ (1,435)	\$ 269,465	\$ 274,280
011 Salaries - Part-time	25,420	26,140	2,315	23,825	37,775	38,340
013 Overtime	1,945	1,900	1,885	15	2,000	2,060
021 Retirement	46,715	50,280	43,990	6,290	54,040	60,055
030 Medical Insurance	39,120	42,000	39,950	2,050	40,360	41,515
040 Workers' Compensation	6,765	7,000	6,850	150	6,655	6,770
042 Unemployment Insurance	440	550	330	220	540	540
043 Medicare	10,595	11,000	8,950	2,050	11,425	11,615
045 Deferred Compensation	1,200	1,200	1,200	-	1,200	1,200
050 Auto and Insurance Allowance	4,800	4,800	4,800	-	4,800	4,800
<b>Total Employee Services:</b>	<b>\$ 392,700</b>	<b>\$ 401,865</b>	<b>\$ 368,700</b>	<b>\$ 33,165</b>	<b>\$ 428,260</b>	<b>\$ 441,175</b>
<b>OPERATIONS EXPENSE</b>						
100 Legal Notices	\$ -	\$ 150	\$ -	\$ 150	\$ 150	\$ 150
140 Memberships	1,755	2,000	2,935	(935)	3,000	3,000
141 Publications/Subscriptions	15	100	25	75	100	100
150 Postage	-	125	-	125	125	125
170 Meetings & Conferences	5,420	4,100	5,150	(1,050)	5,500	5,500
171 Employee Training	1,490	4,500	2,175	2,325	5,000	7,500
172 Mileage Reimbursement	990	1,200	150	1,050	1,200	1,200
260 Contract Svcs - Engineering	192,610	198,390	198,390	-	204,340	210,470
261 Contract Svcs - Bldg & Safety	365,885	400,000	444,000	(44,000)	400,000	412,000
262 Contract Svcs - Indust. Waste	44,275	45,000	45,000	-	45,600	46,970
266 Contract Svcs - General Plan	-	5,000	-	5,000	15,000	30,000
267 Contract Svcs - Spcl Processing	1,150	250	-	250	9,000	9,000
269 Bus/Eco Dev - Chamber of Co.	62,500	66,875	66,875	-	67,500	68,125
270 Recycling Services	108,125	112,000	106,000	6,000	112,000	115,360
272 NPDES	321,630	343,900	343,900	-	345,000	300,000
300 Office Supplies	-	250	-	250	250	250
301 Printing	-	150	-	150	150	150
320 Special Departmental Expense	25,310	162,000	162,000	-	80,000	120,000
903 Housing Rehab Program	18,680	24,220	24,220	-	24,255	24,000
<b>Total Operating Expenses:</b>	<b>\$ 1,149,835</b>	<b>\$ 1,370,210</b>	<b>\$ 1,400,820</b>	<b>\$ (30,610)</b>	<b>\$ 1,318,170</b>	<b>\$ 1,353,900</b>
<b>CAPITAL OUTLAY</b>						
430 Office Furniture & Equipment	\$ -	\$ 750	\$ -	\$ 750	\$ 750	\$ 750
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ 750</b>	<b>\$ 750</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 1,542,535</b>	<b>\$ 1,772,825</b>	<b>\$ 1,769,520</b>	<b>\$ 3,305</b>	<b>\$ 1,747,180</b>	<b>\$ 1,795,825</b>

# CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

***Department: DEVELOPMENT SERVICES***

***Account: 4240***

## **EMPLOYEE SERVICES**

### 010 Salaries - Full-time

Includes salaries for two full-time positions involving the Planning Director/Dep City Manager and Associate 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 2018-19 appropriations cover an auto allowance for the Planning Director/Dep. City Manager 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/Dep. City Manager and the Assistant Planner positions.

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DESCRIPTION

**Department: DEVELOPMENT SERVICES**

**Account: 4240**

### **OPERATIONS EXPENSE (Continued)**

#### 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.

#### 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.

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DESCRIPTION

**Department: DEVELOPMENT SERVICES**

**Account: 4240**

### **OPERATIONS EXPENSE (Continued)**

#### 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).

#### 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.

#### 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.

#### 903 Housing Rehabilitation Program

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

### **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 AND NARRATIVE

**Department: PUBLIC WORKS**

**Account: 4310**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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### EXPENDITURE CLASSIFICATION

Operations Expense	\$ 449,035	\$ 493,000	\$ 436,930	\$ 56,070	\$ 484,690	\$ 494,690
Capital Outlay	-	-	-	-	-	-
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 449,035</b>	<b>\$ 493,000</b>	<b>\$ 436,930</b>	<b>\$ 56,070</b>	<b>\$ 484,690</b>	<b>\$ 494,690</b>

### DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 238,000	\$ 240,000
02 Gas Tax Fund	222,000	230,000
04 Traffic Safety Fund	19,000	19,000
05 TDA Article 3 Fund	5,690	5,690
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 484,690</b>	<b>\$ 494,690</b>

### 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 EXPENDITURE DETAIL

**Department: PUBLIC WORKS**

**Account: 4310**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>OPERATIONS EXPENSE</b>						
201 Street Maintenance & Repair	\$ 75	\$ 45,000	\$ 8,000	\$ 37,000	\$ 10,000	\$ 10,000
202 Street Sweeping	112,770	110,000	112,800	(2,800)	116,000	119,000
203 Marking & Striping	38,355	45,000	6,000	39,000	20,000	20,000
204 Traffic Signing	27,175	10,000	5,000	5,000	10,000	10,000
205 Curb & Sidewalk Repair	56,765	55,000	70,400	(15,400)	75,690	80,690
208 Accident Repairs	14,395	10,000	1,000	9,000	10,000	10,000
211 Drain Channel Maintenance	3,260	500	500	-	500	500
213 Traffic Engineering	101,760	95,000	98,730	(3,730)	100,000	102,000
218 Reports, Investigations/Permits	-	500	-	500	500	500
219 Highway 101 Landscape Maint.	38,560	50,000	50,000	-	55,000	55,000
222 Canyon Oaks Landscape Maint	6,180	12,000	9,500	2,500	12,000	\$ 12,000
259 Encroachment Permit Processin	43,535	40,000	40,000	-	45,000	45,000
320 Special Departmental Expense	6,205	20,000	35,000	(15,000)	30,000	30,000
<b>Total Operating Expenses:</b>	<b>\$ 449,035</b>	<b>\$ 493,000</b>	<b>\$ 436,930</b>	<b>\$ 56,070</b>	<b>\$ 484,690</b>	<b>\$ 494,690</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 449,035</b>	<b>\$ 493,000</b>	<b>\$ 436,930</b>	<b>\$ 56,070</b>	<b>\$ 484,690</b>	<b>\$ 494,690</b>

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DESCRIPTION

**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.

# CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

***Department: PUBLIC WORKS***

***Account: 4310***

## **OPERATIONS EXPENSE (Continued)**

### 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 AND NARRATIVE

**Department: PARKS AND RECREATION**

**Account: 4410**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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### EXPENDITURE CLASSIFICATION

Employee Services	\$ 121,710	\$ 130,400	\$ 136,980	\$ (6,580)	\$ 230,120	\$ 237,415
Operations Expense	643,195	866,025	827,220	38,805	<b>1,413,650</b>	1,451,800
Capital Outlay	68,700	67,500	58,000	9,500	<b>105,500</b>	59,500
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 833,605</b>	<b>\$ 1,063,925</b>	<b>\$ 1,022,200</b>	<b>\$ 41,725</b>	<b>\$ 1,749,270</b>	<b>\$ 1,748,715</b>

### DEPARTMENT FUNDING SOURCES

01 General Fund					\$ 1,724,370	\$ 1,748,715
15 Prop A Park Bond Fund					24,900	-
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 1,749,270</b>	<b>\$ 1,748,715</b>

### 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 seven 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

## EXPENDITURE DETAIL

**Department: PARKS AND RECREATION**

**Account: 4410**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
010 Salaries - Full Time	\$ 74,145	\$ 78,400	\$ 82,855	\$ (4,455)	\$ 142,645	\$ 145,220
013 Overtime	7,930	8,000	10,890	(2,890)	12,000	12,270
021 Retirement	14,990	19,200	17,435	1,765	26,105	28,845
030 Medical Insurance	19,730	19,400	20,425	(1,025)	40,550	42,130
040 Worker's Compensation	1,810	1,900	1,875	25	3,090	3,145
042 Unemployment Insurance	145	400	150	250	360	360
043 Medicare	2,360	2,500	2,750	(250)	4,170	4,245
045 Deferred Compensation	600	600	600	-	1,200	1,200
<b>Total Employee Services</b>	<b>\$ 121,710</b>	<b>\$ 130,400</b>	<b>\$ 136,980</b>	<b>\$ (6,580)</b>	<b>\$ 230,120</b>	<b>\$ 237,415</b>
<b>OPERATIONS EXPENSE</b>						
131 Maintenance and Repair	\$ 19,485	\$ 18,600	\$ 18,600	\$ -	\$ 18,600	\$ 21,600
140 Memberships	170	200	170	30	200	200
170 Meetings & Conferences	2,035	1,700	3,000	(1,300)	4,350	4,100
171 Employee Training	-	500	450	50	1,200	1,500
172 Mileage Reimbursement	595	300	400	(100)	500	800
180 Utilities - Water	53,490	68,900	70,000	(1,100)	85,300	93,900
276 Contract Svcs - Lndscp Maint.	72,925	91,800	79,900	11,900	98,200	99,900
277 Contract Svcs - Special Maint.	65,115	65,300	60,800	4,500	52,900	52,900
278 Summer Recreation Program	26,480	33,500	27,500	6,000	35,500	37,500
284 Youth Recreation Program	-	500	500	-	2,000	2,200
310 Janitorial Services	18,830	20,800	20,800	-	21,600	22,500
320 Special Department Expense	-	42,525	17,000	25,525	72,000	72,000
323 Community Events	233,775	253,300	260,000	(6,700)	296,500	283,000
324 Special Projects	9,330	16,400	16,400	-	19,300	19,300
368 Community Park Maintenance	89,785	191,700	191,700	-	393,100	415,800
369 Community Park Common Area	-	-	-	-	252,400	262,600
905 Senior Recreation Program	51,180	60,000	60,000	-	60,000	62,000
<b>Total Operating Expenses:</b>	<b>\$ 643,195</b>	<b>\$ 866,025</b>	<b>\$ 827,220</b>	<b>\$ 38,805</b>	<b>\$ 1,413,650</b>	<b>\$ 1,451,800</b>
<b>CAPITAL OUTLAY</b>						
433 Park Improvements	\$ 26,650	\$ 36,000	\$ 31,000	\$ 5,000	\$ 32,500	\$ 20,000
434 Park Construction	42,050	31,500	27,000	4,500	73,000	39,500
<b>Total Capital Outlay:</b>	<b>\$ 68,700</b>	<b>\$ 67,500</b>	<b>\$ 58,000</b>	<b>\$ 9,500</b>	<b>\$ 105,500</b>	<b>\$ 59,500</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 833,605</b>	<b>\$ 1,063,925</b>	<b>\$ 1,022,200</b>	<b>\$ 41,725</b>	<b>\$ 1,749,270</b>	<b>\$ 1,748,715</b>

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DESCRIPTION

***Department: PARKS AND RECREATION***

***Account: 4410***

### **EMPLOYEE SERVICES**

#### 010 Salary - Full Time

Provides funding to cover the salary for the Community Services Manager and Community Services Specialist 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, and the City's share of annual field maintenance costs as part of the Oaks Christian School Joint Use Agreement.

#### 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.

#### 284 Youth Recreation Program

Includes miscellaneous funding for community service/recreation programming.

# CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

***Department: PARKS AND RECREATION***

***Account: 4410***

## **OPERATIONS EXPENSE (Continued)**

### 310 Janitorial Services

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

### 320 Special Department Expense

Reflects funding for part-time assistance through the Conejo Recreation and Parks District to help oversee various parks and recreation services.

### 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 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.

### 369 Community Park Common Area Maintenance

Reflects all maintenance costs and operations associated with the City/YMCA "common area" portions of the 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 AND NARRATIVE**

**Department: SPECIAL PROGRAMS**

**Account: 4500**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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**EXPENDITURE CLASSIFICATION**

Operations Expense	\$ 592,335	\$ 577,900	\$ 579,600	\$ (1,700)	\$ 667,600	\$ 687,600
Capital Outlay	-	-	-	-	71,500	-
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 592,335</b>	<b>\$ 577,900</b>	<b>\$ 579,600</b>	<b>\$ (1,700)</b>	<b>\$ 739,100</b>	<b>\$ 687,600</b>

**DEPARTMENT FUNDING SOURCES**

01 General Fund					\$ 306,100	\$ 313,400
03 Proposition C					144,800	149,200
06 Proposition A					201,800	209,500
12 Air Quaility Fund					86,400	15,500
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 739,100</b>	<b>\$ 687,600</b>

**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), and operation of a seasonal trolley service (\$71,900).

## CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

**Department: SPECIAL PROGRAMS**

**Account: 4500**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>OPERATIONS EXPENSE</b>						
326 Trolley Service	\$ 67,305	\$ 66,000	\$ 67,000	\$ (1,000)	\$ 71,900	\$ 72,800
328 Westlake Transit	251,035	256,000	260,400	(4,400)	318,500	327,100
329 Senior & Youth Subsidized Taxi	102,860	101,000	101,500	(500)	120,100	125,000
331 Community Services Allocation	100,000	100,000	100,000	-	100,000	100,000
334 City Hybrid Vehicles	8,655	46,900	42,700	4,200	17,100	17,700
341 Public Art Projects	-	-	-	-	40,000	45,000
392 School District Funding	62,480	8,000	8,000	-	-	-
<b>Total Operating Expenses:</b>	<b>\$ 592,335</b>	<b>\$ 577,900</b>	<b>\$ 579,600</b>	<b>\$ (1,700)</b>	<b>\$ 667,600</b>	<b>\$ 687,600</b>
<b>CAPITAL OUTLAY</b>						
446 City Hall/Library	\$ -	\$ -	\$ -	\$ -	\$ 71,500	\$ -
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,500</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 592,335</b>	<b>\$ 577,900</b>	<b>\$ 579,600</b>	<b>\$ (1,700)</b>	<b>\$ 739,100</b>	<b>\$ 687,600</b>

# CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

**Department: SPECIAL PROGRAMS**

**Account: 4500**

## **OPERATIONS EXPENSE**

### 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 & C 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.

### 341 Public Art Projects

Provides appropriations for various forms of public art projects.

### 392 School District Funding

Includes funding to furnish Lindero Canyon Middle School's Read 180 classroom and to staff the facility after hours on Wednesdays during the 2018-19 school year.

## **CAPITAL OUTLAY**

### 446 City Hall/Library

Includes appropriations to cover costs installation of electric charging stations at City Hall

**CITY OF WESTLAKE VILLAGE  
DEPARTMENT SUMMARY AND NARRATIVE**

**Department: LIBRARY**

**Account: 4600**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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**EXPENDITURE CLASSIFICATION**

Operations Expense	\$ 115,665	\$ 136,800	\$ 144,700	\$ (7,900)	\$ 166,900	\$ 176,200
Capital Outlay	2,245	8,500	8,500	-	26,500	26,500
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 117,910</b>	<b>\$ 145,300</b>	<b>\$ 153,200</b>	<b>\$ (7,900)</b>	<b>\$ 193,400</b>	<b>\$ 202,700</b>

**DEPARTMENT FUNDING SOURCES**

01 General Fund	\$ 193,400	\$ 202,700
<b>TOTAL FUNDING SOURCES</b>	<b>\$ 193,400</b>	<b>\$ 202,700</b>

**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 EXPENDITURE DETAIL

**Department: LIBRARY**

**Account: 4600**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>OPERATIONS EXPENSE</b>						
113 Contract Svcs - Sunday Hours	\$ 56,515	\$ 59,300	\$ 60,600	\$ (1,300)	<b>\$ 63,000</b>	\$ 65,500
131 Maintenance and Repair	16,790	30,200	30,200	-	<b>45,600</b>	47,400
182 Utilities - Electric & Water	28,585	33,100	39,700	(6,600)	<b>43,700</b>	48,100
310 Janitorial Services	13,775	14,200	14,200	-	<b>14,600</b>	15,200
<b>Total Operating Expenses:</b>	<b>\$ 115,665</b>	<b>\$ 136,800</b>	<b>\$ 144,700</b>	<b>\$ (7,900)</b>	<b>\$ 166,900</b>	<b>\$ 176,200</b>
<b>CAPITAL OUTLAY</b>						
430 Office Furniture & Equipment	\$ -	\$ 1,500	\$ 1,500	\$ -	<b>\$ 1,500</b>	\$ 1,500
446 City Hall/Library	2,245	7,000	7,000	-	<b>25,000</b>	25,000
<b>Total Capital Outlay:</b>	<b>\$ 2,245</b>	<b>\$ 8,500</b>	<b>\$ 8,500</b>	<b>\$ -</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 117,910</b>	<b>\$ 145,300</b>	<b>\$ 153,200</b>	<b>\$ (7,900)</b>	<b>\$ 193,400</b>	<b>\$ 202,700</b>

# CITY OF WESTLAKE VILLAGE EXPENDITURE 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 2018-19 appropriation includes miscellaneous costs for furnishings as needed.

# **Assessment Districts**

**CITY OF WESTLAKE VILLAGE  
DEPARTMENT SUMMARY AND NARRATIVE**

**Department: LANDSCAPE ASSESSMENT DISTRICT**  
**Arterial Medians & Parkways - Zone 1**

**Account: 4710**

	2016-17	2017-18	2017-18	Bud v. Est.	2018-19	2019-20
	Actual	Budget	Estimate	Under/(Over)	Adopted	Proposed

**EXPENDITURE CLASSIFICATION**

Employee Services	\$ 46,435	\$ 44,370	\$ 39,930	\$ 4,440	\$ 40,490	\$ 41,300
Operations Expense	610,685	479,900	494,900	(15,000)	525,500	535,650
Capital Outlay	1,320	36,500	25,000	11,500	-	-
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 658,440</b>	<b>\$ 560,770</b>	<b>\$ 559,830</b>	<b>\$ 940</b>	<b>\$ 565,990</b>	<b>\$ 576,950</b>

**DEPARTMENT FUNDING SOURCES**

23 Beginning Fund Balance					93,991	159,652
23 Assessment Revenue					107,251	107,251
23 Ad Valorem Revenue					524,400	534,890
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 725,642</b>	<b>\$ 801,793</b>

**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 EXPENDITURE DETAIL

**Department: LANDSCAPE ASSESSMENT DISTRICT**

**Account: 4710**

**Arterial Medians & Parkways - Zone 1**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
013 Call-Back	\$ 1,470	\$ -	\$ 2,150	\$ (2,150)	\$ 2,200	\$ 2,245
015 Administration & Inspection	41,685	44,370	34,500	9,870	35,000	35,700
040 Worker's Compensation	1,035	-	980	(980)	990	1,010
042 Unemployment Insurance	200	-	300	(300)	300	305
043 Medicare	2,045	-	2,000	(2,000)	2,000	2,040
<b>Total Employee Services</b>	<b>\$ 46,435</b>	<b>\$ 44,370</b>	<b>\$ 39,930</b>	<b>\$ 4,440</b>	<b>\$ 40,490</b>	<b>\$ 41,300</b>
<b>OPERATIONS EXPENSE</b>						
110 Contract Srvs - Legal	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
180 Utilities - Water	76,295	75,000	105,000	(30,000)	110,250	112,455
182 Utilities - Electric	16,600	14,900	14,900	-	15,250	15,555
214 Tree Trimming	92,730	35,000	20,000	15,000	35,000	35,700
260 Contract Srvs - Engineering	17,005	12,000	12,000	-	12,000	12,240
271 Contract Srvs - Lndscp Arch Srvs	-	85,000	85,000	-	85,000	86,700
276 Contract Srvs - Lndscp Maint.	408,055	240,000	255,000	(15,000)	250,000	255,000
391 Contingency	-	15,000	-	15,000	15,000	15,000
<b>Total Operating Expenses:</b>	<b>\$ 610,685</b>	<b>\$ 479,900</b>	<b>\$ 494,900</b>	<b>\$ (15,000)</b>	<b>\$ 525,500</b>	<b>\$ 535,650</b>
<b>CAPITAL OUTLAY</b>						
448 Streetscape	\$ 1,320	\$ -	\$ -	\$ -	\$ -	\$ -
710 Lindero Fountain Refurbish	-	36,500	25,000	11,500	-	-
<b>Total Capital Outlay:</b>	<b>\$ 1,320</b>	<b>\$ 36,500</b>	<b>\$ 25,000</b>	<b>\$ 11,500</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 658,440</b>	<b>\$ 560,770</b>	<b>\$ 559,830</b>	<b>\$ 940</b>	<b>\$ 565,990</b>	<b>\$ 576,950</b>

**CITY OF WESTLAKE VILLAGE  
DEPARTMENT SUMMARY AND NARRATIVE**

**Department: LANDSCAPE ASSESSMENT DISTRICT**  
**First Neighborhood Landscaping - Zone 2**

**Account: 4711**

	2016-17	2017-18	2017-18	Bud v. Est.	2018-19	2019-20
	Actual	Budget	Estimate	Under/(Over)	Adopted	Proposed

**EXPENDITURE CLASSIFICATION**

Employee Services	\$ 11,795	\$ 11,320	\$ 10,165	\$ 1,155	\$ 10,470	\$ 12,935
Operations Expense	66,220	66,500	72,000	(5,500)	76,600	77,980
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 78,015</b>	<b>\$ 77,820</b>	<b>\$ 82,165</b>	<b>\$ (4,345)</b>	<b>\$ 87,070</b>	<b>\$ 90,915</b>

**DEPARTMENT FUNDING SOURCES**

23 Beginning Fund Balance					31,435	1,965
23 Assessment Revenue					57,600	57,600
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 89,035</b>	<b>\$ 59,565</b>

**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 EXPENDITURE DETAIL

**Department: LANDSCAPE ASSESSMENT DISTRICT**

**Account: 4711**

**First Neighborhood Landscaping - Zone 2**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
013 Call-Back	\$ 375	\$ -	\$ 550	\$ (550)	\$ 550	\$ 480
015 Administration & Inspection	10,585	11,320	8,750	2,570	9,000	11,455
040 Worker's Compensation	265	-	235	(235)	240	250
042 Unemployment Insurance	50	-	80	(80)	80	55
043 Medicare	520	-	550	(550)	600	695
<b>Total Employee Services</b>	<b>\$ 11,795</b>	<b>\$ 11,320</b>	<b>\$ 10,165</b>	<b>\$ 1,155</b>	<b>\$ 10,470</b>	<b>\$ 12,935</b>
<b>OPERATIONS EXPENSE</b>						
110 Contract Srvs - Legal	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
180 Utilities - Water	28,885	29,000	42,000	(13,000)	44,100	44,980
260 Contract Srvs - Engineering	-	2,500	2,500	-	2,500	2,500
276 Contract Srvs - Lndscp Maint.	37,335	30,000	26,000	4,000	25,000	25,500
391 Contingency	-	3,500	-	3,500	3,500	3,500
<b>Total Operating Expenses:</b>	<b>\$ 66,220</b>	<b>\$ 66,500</b>	<b>\$ 72,000</b>	<b>\$ (5,500)</b>	<b>\$ 76,600</b>	<b>\$ 77,980</b>
<b>CAPITAL OUTLAY</b>						
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 78,015</b>	<b>\$ 77,820</b>	<b>\$ 82,165</b>	<b>\$ (4,345)</b>	<b>\$ 87,070</b>	<b>\$ 90,915</b>

**CITY OF WESTLAKE VILLAGE  
DEPARTMENT SUMMARY AND NARRATIVE**

**Department: LANDSCAPE ASSESSMENT DISTRICT  
Lakeshore Landscaping - Zone 3**

**Account: 4712**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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**EXPENDITURE CLASSIFICATION**

Employee Services	\$ 2,950	\$ 2,820	\$ 2,600	\$ 220	\$ 2,660	\$ 2,715
Operations Expense	22,920	22,950	24,650	(1,700)	26,450	26,930
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 25,870</b>	<b>\$ 25,770</b>	<b>\$ 27,250</b>	<b>\$ (1,480)</b>	<b>\$ 29,110</b>	<b>\$ 29,645</b>

**DEPARTMENT FUNDING SOURCES**

23 Beginning Fund Balance					23,450	8,040
23 Assessment Revenue					13,700	13,700
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 37,150</b>	<b>\$ 21,740</b>

**NARRATIVE**

As part of Westlake Village Landscape Assessment District No. 1, Zone 3 includes landscaped areas within the Lakeshore residential community. These 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 EXPENDITURE DETAIL

**Department: LANDSCAPE ASSESSMENT DISTRICT**

**Account: 4712**

**Lakeshore Landscaping - Zone 3**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
013 Call-Back	\$ 95	\$ -	\$ 140	\$ (140)	\$ 150	\$ 155
015 Administration & Inspection	2,645	2,820	2,200	620	2,250	2,295
040 Worker's Compensation	65	-	60	(60)	60	60
042 Unemployment Insurance	15	-	50	(50)	50	50
043 Medicare	130	-	150	(150)	150	155
<b>Total Employee Services</b>	<b>\$ 2,950</b>	<b>\$ 2,820</b>	<b>\$ 2,600</b>	<b>\$ 220</b>	<b>\$ 2,660</b>	<b>\$ 2,715</b>
<b>OPERATIONS EXPENSE</b>						
110 Contract Srvs - Legal	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
180 Utilities - Water	7,300	8,000	12,000	(4,000)	12,600	12,850
260 Contract Srvs - Engineering	-	650	650	-	650	650
276 Contract Srvs - Lndscp Maint.	15,620	12,600	11,500	1,100	11,500	11,730
391 Contingency	-	1,200	-	1,200	1,200	1,200
<b>Total Operating Expenses:</b>	<b>\$ 22,920</b>	<b>\$ 22,950</b>	<b>\$ 24,650</b>	<b>\$ (1,700)</b>	<b>\$ 26,450</b>	<b>\$ 26,930</b>
<b>CAPITAL OUTLAY</b>						
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 25,870</b>	<b>\$ 25,770</b>	<b>\$ 27,250</b>	<b>\$ (1,480)</b>	<b>\$ 29,110</b>	<b>\$ 29,645</b>

**CITY OF WESTLAKE VILLAGE  
DEPARTMENT SUMMARY AND NARRATIVE**

**Department: LANDSCAPE ASSESSMENT DISTRICT  
Three Springs Landscaping - Zone 4**

**Account: 4713**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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**EXPENDITURE CLASSIFICATION**

Employee Services	\$ 3,685	\$ 3,520	\$ 3,240	\$ 280	\$ 3,295	\$ 3,360
Operations Expense	27,050	23,300	19,850	3,450	21,400	21,780
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 30,735</b>	<b>\$ 26,820</b>	<b>\$ 23,090</b>	<b>\$ 3,730</b>	<b>\$ 24,695</b>	<b>\$ 25,140</b>

**DEPARTMENT FUNDING SOURCES**

23 Beginning Fund Balance					30,542	19,479
23 Assessment Revenue					13,632	13,632
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 44,174</b>	<b>\$ 33,111</b>

**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  
EXPENDITURE DETAIL**

**Department: LANDSCAPE ASSESSMENT DISTRICT**

**Account: 4713**

**Three Springs Landscaping - Zone 4**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
013 Call-Back	\$ 115	\$ -	\$ 170	\$ (170)	\$ 170	\$ 175
015 Administration & Inspection	3,310	3,520	2,750	770	2,800	2,855
040 Worker's Compensation	80	-	70	(70)	75	75
042 Unemployment Insurance	15	-	50	(50)	50	50
043 Medicare	165	-	200	(200)	200	205
<b>Total Employee Services</b>	<b>\$ 3,685</b>	<b>\$ 3,520</b>	<b>\$ 3,240</b>	<b>\$ 280</b>	<b>\$ 3,295</b>	<b>\$ 3,360</b>
<b>OPERATIONS EXPENSE</b>						
110 Contract Srvs - Legal	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
180 Utilities - Water	6,225	7,500	5,500	2,000	5,800	5,915
182 Utilities - Electric	1,380	1,500	1,250	250	1,300	1,325
260 Contract Srvs - Engineering	-	600	600	-	600	600
276 Contract Srvs - Lndscp Maint.	19,445	12,000	12,000	-	12,000	12,240
391 Contingency	-	1,200	-	1,200	1,200	1,200
<b>Total Operating Expenses:</b>	<b>\$ 27,050</b>	<b>\$ 23,300</b>	<b>\$ 19,850</b>	<b>\$ 3,450</b>	<b>\$ 21,400</b>	<b>\$ 21,780</b>
<b>CAPITAL OUTLAY</b>						
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 30,735</b>	<b>\$ 26,820</b>	<b>\$ 23,090</b>	<b>\$ 3,730</b>	<b>\$ 24,695</b>	<b>\$ 25,140</b>

**CITY OF WESTLAKE VILLAGE  
DEPARTMENT SUMMARY AND NARRATIVE**

**Department: LANDSCAPE ASSESSMENT DISTRICT  
Westlake Spectrum District No. 15**

**Account: 4720**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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**EXPENDITURE CLASSIFICATION**

Employee Services	\$ 2,215	\$ 2,040	\$ 1,975	\$ 65	\$ 2,125	\$ 2,165
Operations Expense	12,920	17,090	15,590	1,500	17,090	17,370
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 15,135</b>	<b>\$ 19,130</b>	<b>\$ 17,565</b>	<b>\$ 1,565</b>	<b>\$ 19,215</b>	<b>\$ 19,535</b>

**DEPARTMENT FUNDING SOURCES**

23 Beginning Fund Balance					22,885	14,120
23 Assessment Revenue					10,450	10,450
<b>TOTAL FUNDING SOURCES</b>					<b>\$ 33,335</b>	<b>\$ 24,570</b>

**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  
EXPENDITURE DETAIL**

**Department: LANDSCAPE ASSESSMENT DISTRICT**

**Account: 4720**

**Westlake Spectrum District No. 15**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
013 Call-Back	\$ 70	\$ -	\$ 110	\$ (110)	\$ 130	\$ 135
015 Administration & Inspection	1,985	2,040	1,700	340	1,800	1,835
040 Worker's Compensation	50	-	45	(45)	45	45
042 Unemployment Insurance	10	-	20	(20)	50	50
043 Medicare	100	-	100	(100)	100	100
<b>Total Employee Services</b>	<b>\$ 2,215</b>	<b>\$ 2,040</b>	<b>\$ 1,975</b>	<b>\$ 65</b>	<b>\$ 2,125</b>	<b>\$ 2,165</b>
<b>OPERATIONS EXPENSE</b>						
110 Contract Srvs - Legal	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
260 Contract Srvs - Engineering	-	1,000	1,000	-	1,000	1,000
276 Contract Srvs - Lndscp Maint.	12,920	14,090	14,090	-	14,090	14,370
391 Contingency	-	1,500	-	1,500	1,500	1,500
<b>Total Operating Expenses:</b>	<b>\$ 12,920</b>	<b>\$ 17,090</b>	<b>\$ 15,590</b>	<b>\$ 1,500</b>	<b>\$ 17,090</b>	<b>\$ 17,370</b>
<b>CAPITAL OUTLAY</b>						
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 15,135</b>	<b>\$ 19,130</b>	<b>\$ 17,565</b>	<b>\$ 1,565</b>	<b>\$ 19,215</b>	<b>\$ 19,535</b>

**CITY OF WESTLAKE VILLAGE  
DEPARTMENT SUMMARY AND NARRATIVE**

**Department: LIGHTING ASSESSMENT DISTRICT  
Lighting Maintenance District No. 1**

**Account: 4730**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
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**EXPENDITURE CLASSIFICATION**

Employee Services	\$ 6,640	\$ 6,500	\$ 5,810	\$ 690	\$ 6,080	\$ 6,200
Operations Expense	289,805	297,820	253,000	44,820	297,820	303,145
Capital Outlay	-	-	-	-	205,000	-
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 296,445</b>	<b>\$ 304,320</b>	<b>\$ 258,810</b>	<b>\$ 45,510</b>	<b>\$ 508,900</b>	<b>\$ 309,345</b>

**DEPARTMENT FUNDING SOURCES**

22	Beginning Fund Balance				576,332	411,296
22	Assessment Revenue				68,864	107,251
22	Ad Valorem Revenue				275,000	280,500
	<b>TOTAL FUNDING SOURCES</b>				<b>\$ 920,196</b>	<b>\$ 799,047</b>

**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

## EXPENDITURE DETAIL

**Department: LIGHTING ASSESSMENT DISTRICT**

**Account: 4730**

**Lighting Maintenance District No. 1**

EXPENDITURE CLASSIFICATION	2016-17 Actual	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Adopted	2019-20 Proposed
<b>EMPLOYEE SERVICES</b>						
013 Call-Back	\$ 210	\$ -	\$ 310	\$ (310)	\$ 350	\$ 355
015 Administration & Inspection	5,955	6,500	5,000	1,500	5,200	5,305
040 Worker's Compensation	150	-	150	(150)	150	155
042 Unemployment Insurance	30	-	50	(50)	60	60
043 Medicare	295	-	300	(300)	320	325
<b>Total Employee Services</b>	<b>\$ 6,640</b>	<b>\$ 6,500</b>	<b>\$ 5,810</b>	<b>\$ 690</b>	<b>\$ 6,080</b>	<b>\$ 6,200</b>
<b>OPERATIONS EXPENSE</b>						
110 Contract Srvs - Legal	\$ 4,850	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,500
206 Signal Maint - LA County	54,150	56,970	40,000	16,970	56,970	58,110
206 Signal Maint - Electric	12,610	13,500	13,000	500	13,500	13,770
206 Signal Maint - Telephone	540	850	500	350	850	865
206 Signal Maint - Traffic Eng.	25,120	15,000	15,000	-	15,000	15,300
207 Highway Safety Lighting	176,535	180,000	165,000	15,000	180,000	183,600
260 Contract Srvs - Engineering	16,000	16,000	16,000	-	16,000	16,000
391 Contingency	-	12,000	-	12,000	12,000	12,000
<b>Total Operating Expenses:</b>	<b>\$ 289,805</b>	<b>\$ 297,820</b>	<b>\$ 253,000</b>	<b>\$ 44,820</b>	<b>\$ 297,820</b>	<b>\$ 303,145</b>
<b>CAPITAL OUTLAY</b>						
721 Traffic Signal Pole Painting	\$ -	\$ -	\$ -	\$ -	\$ 205,000	\$ -
<b>Total Capital Outlay:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 205,000</b>	<b>\$ -</b>
<b>TOTAL DEPARTMENTAL COSTS:</b>	<b>\$ 296,445</b>	<b>\$ 304,320</b>	<b>\$ 258,810</b>	<b>\$ 45,510</b>	<b>\$ 508,900</b>	<b>\$ 309,345</b>



**Capital  
Improvement  
Program (CIP)  
&  
Arterial System  
Finance Program  
(ASFP)**

# CITY OF WESTLAKE VILLAGE

## DEPARTMENT SUMMARY AND NARRATIVE

<b>Department: CAPITAL IMPROVEMENT PROGRAM (CIP)</b>	<b>Account: 4800</b>
<b>Department: ARTERIAL STREET FINANCE PROGRAM (ASFP)</b>	<b>Account: 4900</b>

	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Proposed
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### EXPENDITURE CLASSIFICATION

CIP - Recurring Projects	\$ 2,120,700	\$ 2,120,535	\$ 165	\$ 2,175,000
CIP - Park Improvements	6,356,940	6,197,640	159,300	707,000
CIP - Streetscape Projects	5,002,800	419,850	4,582,950	5,168,200
CIP - Other Projects	995,900	77,500	918,400	1,423,500
ASFP	384,945	174,555	210,390	270,000
<b>TOTAL DEPARTMENTAL COSTS</b>	<b>\$ 14,861,285</b>	<b>\$ 8,990,080</b>	<b>\$ 5,871,205</b>	<b>\$ 9,743,700</b>

### DEPARTMENT FUNDING SOURCES - Please see following pages

### NARRATIVE

The FY 2018-19 Capital Improvement Program (CIP) and Arterial Street Financing Program (ASFP) consists of five categories of projects. (See also the comprehensive descriptions of each FY 2018-19 project on the following pages.)

**CIP - Recurring Projects:** This consists of seven (7) components that generally recur each fiscal year, or will recur in the coming years. This includes projects such as the Annual Street Resurfacing, Neighborhood Beautification Grants, Utility Box Screening, and several others.

**CIP - Park Projects:** This consists of three (3) components, including carryover work on both the Westlake Village Community Park and the Dog Park.

**CIP - Streetscape Projects:** Four (4) streetscape projects are planned for FY 2018-19, the largest of which being the construction of the Lindero Linear Park. This project is funded through Measure M Regional monies as well as a \$1,000,000 grant from the County of Los Angeles.

**CIP - Other Projects:** This consists of seven (7) components that include improvements to City facilities, bridge improvements, painting of City traffic signal poles and address numbers, and other projects.

**ASFP:** The FY 2018-19 ASFP Work Program includes two (2) components, including Measure R Monitoring and Audit Coordination, as well as installation of a Lindero Bridge Safety Barrier (northbound on- and off ramps).

# CITY OF WESTLAKE VILLAGE

## SUMMARY OF CIP AND ASFP PROJECTS

Proj. #	Project Name	2017-18 Budget	2017-18 Estimate	Bud v. Est. Under/(Over)	2018-19 Proposed	Funding Source(s)
<b>CIP - Recurring Projects</b>						
700	Annual Street Resurface - 17/18	\$ 1,844,000	\$ 1,843,835	\$ 165	\$ -	CIP; RM-SB1; R-Lcl; M-Lcl
701	Neighborhood Beautif. Grants	125,000	125,000	-	95,000	CIP
702	Advance Street Sign Replacement	10,000	10,000	-	11,000	CIP
704	Utility Box Screening	33,000	33,000	-	34,000	CIP
708	Handicap Ramp Installation	108,700	108,700	-	120,000	CIP
717	Annual Street Resurface - 18/19	-	-	-	1,790,000	CIP; RM-SB1; R-Lcl; M-Lcl
718	Annual Street Tree Replacement	-	-	-	55,000	CIP
719	Conduit Installation	-	-	-	70,000	CIP
<b>Subtotal - Recurring</b>		<b>2,120,700</b>	<b>2,120,535</b>	<b>165</b>	<b>2,175,000</b>	
<b>CIP - Park Improvements</b>						
468	WLV Community Park	5,226,795	5,226,795	-	350,000	CIP; Park Grant; Bond
474	Dog Park	897,845	840,845	57,000	69,000	CIP
712	Foxfield Park Tot-Lot Equip. Repl.	138,600	130,000	8,600	-	CIP
713	Canyon Oaks Passive Park	93,700	-	93,700	288,000	CIP
<b>Subtotal - Parks</b>		<b>6,356,940</b>	<b>6,197,640</b>	<b>159,300</b>	<b>707,000</b>	
<b>CIP - Streetscape Projects</b>						
703	Fire Station Fence	9,850	9,850	-	-	CIP
705	Lindero Linear Park	4,280,250	110,000	4,170,250	4,346,200	M-Regional
707	Freeway Frontage Landscaping	455,000	65,000	390,000	425,000	CIP
715	Agoura Road Sidewalk Lighting	257,700	235,000	22,700	-	CIP
720	Triunfo Canyon Road Streetscape	-	-	-	140,000	CIP
724	Triunfo Canyon Road Lighting	-	-	-	257,000	CIP
<b>Subtotal - Streetscape</b>		<b>5,002,800</b>	<b>419,850</b>	<b>4,582,950</b>	<b>5,168,200</b>	
<b>CIP - Other Projects</b>						
481	Kirsten Lee Drive Median	-	500	(500)	-	CIP
709	City Hall Book Nook Expansion	174,400	37,000	137,400	238,500	CIP
710	Water Feature Refurbishment	261,500	25,000	236,500	235,000	CIP; Lndscp Assess. Distr.
711	Triunfo Creek Bridge	250,000	10,000	240,000	300,000	CIP; Hwy Br. Repair/Reh.
716	Crosswalk Beacons	310,000	5,000	305,000	305,000	CIP; Traffic Signalization
721	Traffic Signal Pole Painting	-	-	-	205,000	Lighting Assess. Distr.
722	Street Number Painting	-	-	-	25,000	CIP
723	Ridgeford Site Feasibility Study	-	-	-	115,000	CIP
<b>Subtotal - Other</b>		<b>995,900</b>	<b>77,500</b>	<b>918,400</b>	<b>1,423,500</b>	
<b>Total - CIP</b>		<b>14,476,340</b>	<b>8,815,525</b>	<b>5,660,815</b>	<b>9,473,700</b>	
<b>ARTERIAL SYSTEM FIN. PROGRAM (ASFP)</b>						
260	Mea. R Monitoring/Coord./Eng.	35,000	7,500	27,500	25,000	CIP; R-Hwy
470	Lakeview/Agoura Intersect. Imp.	79,945	127,055	(47,110)	-	CIP; R-Hwy
714	Lindero Bridge Safety Barrier	270,000	40,000	230,000	245,000	CIP; R-Hwy
<b>Total - ASFP</b>		<b>384,945</b>	<b>174,555</b>	<b>210,390</b>	<b>270,000</b>	
<b>Total - CIP &amp; ASFP</b>		<b>\$ 14,861,285</b>	<b>\$ 8,990,080</b>	<b>\$ 5,871,205</b>	<b>\$ 9,743,700</b>	

**CITY OF WESTLAKE VILLAGE**  
**SUMMARY OF CIP AND ASFP FUNDING SOURCES**  
**FY 2018-19**

			Funding Sources (Fund Number & Name)									
			(10)	(10)	(8)	(22)	(30)	(32)	(35)	(36)	(37)	
Proj #	Project Name	2018-19 Budget	CIP	HBRR	Traffic Signal	Lighting	MTA Gr (R-Hwy)	R-Local	M-Local	M-Reg	RMRA SB-1	Total Sources
<b>CIP - Recurring Projects</b>												
717	Ann Street Imprvmt	1,790,000	1,433,580	0	0	0	0	101,920	115,505	0	138,995	1,790,000
704	Utility Box Screening	34,000	34,000	0	0	0	0	0	0	0	0	34,000
701	Neighborhood Grant	95,000	95,000	0	0	0	0	0	0	0	0	95,000
708	Handicapped Ramp	120,000	120,000	0	0	0	0	0	0	0	0	120,000
702	Adv Street Sign Repl	11,000	11,000	0	0	0	0	0	0	0	0	11,000
718	Ann Street Tree Repl	55,000	55,000	0	0	0	0	0	0	0	0	55,000
719	Conduit Installation	70,000	70,000	0	0	0	0	0	0	0	0	70,000
<b>Subtotal - Recurring</b>		<b>2,175,000</b>	<b>1,818,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,920</b>	<b>115,505</b>	<b>0</b>	<b>138,995</b>	<b>2,175,000</b>
<b>CIP - Park Improvements</b>												
468	WLV Community Park	350,000	350,000	0	0	0	0	0	0	0	0	350,000
713	Cyn Oaks Passive Park	288,000	288,000	0	0	0	0	0	0	0	0	288,000
474	Dog Park	69,000	69,000	0	0	0	0	0	0	0	0	69,000
<b>Subtotal - Parks</b>		<b>707,000</b>	<b>707,000</b>	<b>0</b>	<b>0</b>	<b>707,000</b>						
<b>CIP - Streetscape Projects</b>												
720	Triunfo Cyn Rd Strscp	140,000	140,000	0	0	0	0	0	0	0	0	140,000
705	Lindero Linear Park	4,346,200	0	0	0	0	0	0	0	4,346,200 <sup>(1)</sup>	0	4,346,200
707	Freeway Front Lndscp	425,000	425,000	0	0	0	0	0	0	0	0	425,000
724	Triunfo Cyn Rd Lghtng	257,000	257,000	0	0	0	0	0	0	0	0	257,000
<b>Subtotal - Streetscape</b>		<b>5,168,200</b>	<b>822,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,346,200</b>	<b>0</b>	<b>5,168,200</b>
<b>CIP - Other Projects</b>												
721	Traffic Sig Pole Paint	205,000	0	0	0	205,000	0	0	0	0	0	205,000
722	Street Number Paint	25,000	25,000	0	0	0	0	0	0	0	0	25,000
709	City Hall Book Nook	238,500	238,500	0	0	0	0	0	0	0	0	238,500
710	Water Feature Refurb	235,000	235,000	0	0	0	0	0	0	0	0	235,000
711	Triunfo Cr. Bridge	300,000	56,540	243,460	0	0	0	0	0	0	0	300,000
723	Ridgeford Feasibility St	115,000	115,000	0	0	0	0	0	0	0	0	115,000
716	Crosswalk Beacons	305,000	235,000	0	70,000	0	0	0	0	0	0	305,000
<b>Subtotal - Other</b>		<b>1,423,500</b>	<b>905,040</b>	<b>243,460</b>	<b>70,000</b>	<b>205,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,423,500</b>
<b>Total - CIP</b>		<b>9,473,700</b>	<b>4,252,620</b>	<b>243,460</b>	<b>70,000</b>	<b>205,000</b>	<b>0</b>	<b>101,920</b>	<b>115,505</b>	<b>4,346,200</b>	<b>138,995</b>	<b>9,473,700</b>
<b>Arterial Streets Fin. Program (ASFP)</b>												
260	Measure R Mntr/Audit	25,000	0	0	0	0	25,000	0	0	0	0	25,000
714	Lindero Br Safe Barrier	245,000	0	0	0	0	245,000	0	0	0	0	245,000
<b>Total - ASFP</b>		<b>270,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,000</b>
<b>Total - CIP &amp; ASFP</b>		<b>9,743,700</b>	<b>4,252,620</b>	<b>243,460</b>	<b>70,000</b>	<b>205,000</b>	<b>270,000</b>	<b>101,920</b>	<b>115,505</b>	<b>4,346,200</b>	<b>138,995</b>	<b>9,743,700</b>

**Notes:**

(1) This amount includes a \$1,000,000 grant the City will receive from Los Angeles County for the Linear Park project.

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DETAIL

**Department: CAPITAL IMPROVEMENT PROGRAM** **Account: 4800**  
**Recurring Projects**

**2018-19**  
**Adopted**

**1 Annual Street Improvement Project (717)**

*Project Description:* The work this year will take place primarily in the commercial/industrial areas of the City. This will include either overlay or slurry seal treatments. In addition, the entryway of Three Springs neighborhood will receive overlay treatment in coordination with the Neighborhood Beautification Project. Overfall Drive may also receive up to 5 speed hump installations. If speed humps are installed, Overfall Drive will also receive an overlay.

Construction	\$ 1,449,900
Project Management	89,500
Design	53,700
Construction Management	89,500
Construction Inspection	107,400
	<b>1,790,000</b>

**2 Utility Box Screening (704)**

*Project Description:* This involves the screening of utility boxes (screens could include either painting, planting and/or fenced enclosure) at locations to be determined by the Environmental Committee.

Construction	\$ 22,000
Project Management	8,000
Construction Inspection	4,000
	<b>34,000</b>

**3 Neighborhood Grant Beautification Program (701)**

*Project Description:* Annual grant program to neighborhood homeowner associations for beautification of their entries and other areas within public view.

Grant Program	\$ 75,000
Project Management	15,000
Construction Inspection	5,000
	<b>95,000</b>

**4 Handicapped Ramp Installation (708)**

*Project Description:* Installation of approximately 20 handicapped ramps throughout the City.

Construction	\$ 90,000
Project Management	2,000
Design	7,500
Construction Management	8,000
Construction Inspection	12,500
	<b>120,000</b>

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DETAIL

**Department: CAPITAL IMPROVEMENT PROGRAM** **Account: 4800**  
**Recurring Projects**

**2018-19**  
**Adopted**

**5 Advance Street Sign Replacement (702)**

*Project Description* : Replace faded advance street name signs along arterial streets as needed.

Construction	\$ 7,500
Project Management	1,500
Construction Inspection	2,000
	<b>11,000</b>

**6 Annual Street Tree Replacement Program (718)**

*Project Description* : Replacement of diseased or dying trees throughout the City. In addition, during FY 2018-19, this program will include the planting of new trees on Lindero Canyon Road along First Neighborhood, consistent with the goal expressed by the City Council.

Construction	\$ 50,000
Project Management	3,000
Construction Inspection	2,000
	<b>55,000</b>

**7 Installation of Conduit (719)**

*Project Description*: This provides for the installation of conduit (for broadband purposes) when opportunities arise during the fiscal year.

Construction	\$ 50,000
Design and Project Management	20,000
	<b>70,000</b>

**Total - Recurring Projects** **\$ 2,175,000**

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DETAIL

<b>Department: CAPITAL IMPROVEMENT PROGRAM</b>	<b>Account: 4800</b>
<b>Park Projects</b>	

	<b>2018-19</b>
	<b>Adopted</b>

**1 Westlake Village Community Park (468)**

*Project Description* : Construction of elements identified after completion of the Community Park Phase 2 project. These items include turf and irrigation improvements around the volleyball court, netting poles at picnic areas to protect picnic area and tot lot from fly balls, installation of a formalized trail at the skate park slope, and estimated project design and construction management fees.

Construction	\$	200,000
Project Management		45,000
Design		35,000
Construction Management		20,000
Construction Inspection		50,000
		<b>350,000</b>

**2 Canyon Oaks Passive Park Project (713)**

*Project Description* : This project includes various improvements, including a walkway, landscaping, with a potential for a dry pond/in-line stream run-off treatment for EWMP conformity.

Construction	\$	195,000
Project Management		15,000
Design		33,000
Construction Management		17,500
Construction Inspection		27,500
		<b>288,000</b>

**3 Dog Park Maintenance and Retention (474)**

*Project Description* : Completion of the construction of the Dog Park on Oakcrest Drive. These costs will cover one month of plant establishment, release of retention, and construction management/project management associated with project closure.

Construction	\$	57,000
Project Management		5,000
Design		0
Construction Management		5,000
Construction Inspection		2,000
		<b>69,000</b>

<b>Total - Park Projects</b>	<b>\$</b>	<b>707,000</b>
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# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DETAIL

<b>Department: CAPITAL IMPROVEMENT PROGRAM</b>	<b>Account: 4800</b>
<b>Streetscape Projects</b>	

	<b>2018-19</b>
	<b>Adopted</b>

**1 Triunfo Canyon Rd. Streetscape Improvements (720)**

*Project Description:* This project is similar to Lindero Canyon Road landscape improvements below Westlake Pointe, from Golden Leaf to Lindero Canyon Road. It would include clearing the rock face and trees and the construction of rubble rock walls with landscaping. The landscaping would also include a new irrigation system, large boulders and the planting of the rock face where possible. This project will be designed in FY 2018-19 and potentially constructed in the following fiscal year.

Project Management	\$ 60,000
Design	60,000
Expenses	20,000
	<b>140,000</b>

**2 Lindero Linear Park (705)**

*Project Description:* Phase III includes the construction of the first phase of improvements along the Lindero Channel between Agoura Road and Rustic Oak Drive. Phase IV includes the construction of improvements along Lindero Channel Road between Rustic Oak and Foxfield Drive. This work will involve a complete regrading of the landscaped area between the curb and the channel, Bioswales for Stormwater Permit adherence, a new irrigation system, aesthetic lighting, bike racks, a meandering sidewalk with street furniture, and focused landscaped areas at intersections.

Construction	\$ 3,873,600
Project Management	84,600
Landscape Designer Construction Asst.	75,000
Construction Management	125,000
Construction Inspection	188,000
	<b>4,346,200</b>

**3 Freeway Frontage Landscaping (707)**

*Project Description:* Construction of new landscaping along the Southwest Quadrant of the Lindero Freeway interchange.

Construction	\$ 355,000
Project Management	15,000
Design	40,000
Construction Management	10,000
Construction Inspection	5,000
	<b>425,000</b>

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DETAIL

**Department: CAPITAL IMPROVEMENT PROGRAM** **Account: 4800**  
**Streetscape Projects**

**2018-19  
Adopted**

**4 Triunfo Canyon Road Aesthetic Lighting (724)**

*Project Description:* Installation of walkway lighting along the meandering sidewalk on the northbound Triunfo Canyon Road from the Westlake Management Association to Golder Leaf Drive.

Construction	\$	225,000
Project Management		10,000
Design		8,000
Construction Management		6,000
Construction Inspection		8,000
		<b>257,000</b>

**Total - Streetscape** **\$ 5,168,200**

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DETAIL

<b>Department: CAPITAL IMPROVEMENT PROGRAM</b>	<b>Account: 4800</b>
<b>Other Projects</b>	

	<b>2018-19</b>
	<b>Adopted</b>

**1 Traffic Signal Pole Painting**

*Project Description* : This project involves the repainting half (7) of the traffic signals in the City.

Construction	\$	150,000
Project Management		5,000
Design		12,500
Construction Management		12,500
Construction Inspection		25,000
		<b>205,000</b>

**2 Street Number Painting on Curbs**

*Project Description* : This project involves the repainting approximately 2,500 address numbers throughout the City. This work is generally done every 3 years.

Construction	\$	20,000
Project Management		2,500
Construction Management		2,500
		<b>25,000</b>

**3 City Hall Book Nook Expansion (709)**

*Project Description* : Construction of an expansion to the Book Nook, storage building, and patio.

Construction	\$	150,000
Project Management		15,000
Design		20,000
Construction Management		17,500
Construction Inspection		17,500
Expenses/Patio Fixtures		18,500
		<b>238,500</b>

**4 Refurbishment of City Hall Water Features (710)**

*Project Description* : Demolish water features behind City Hall and stub up utilities for future use by event vendors. Modify water features in the entry to City Hall to be an educational garden.

Construction	\$	175,000
Project Management		15,000
Design		20,000
Construction Management		10,000
Construction Inspection		15,000
		<b>235,000</b>

# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DETAIL

<b>Department: CAPITAL IMPROVEMENT PROGRAM</b>	<b>Account: 4800</b>
<b>Other Projects</b>	

<b>2018-19</b>
<b>Adopted</b>

**5 Triunfo Creek Bridge Scour Countermeasures (711)**

*Project Description :* Continue design efforts to repair scour at the footing of the Lindero Canyon Road Bridge over Triunfo Creek.

Project Management	\$	25,000
Design		250,000
Expenses		25,000
		<b>300,000</b>

**6 Ridgeford Site Feasibility**

*Project Description :* The Project would entail a feasibility study to treat and infiltrate drainage from the Westlake Pointe and Ridgeford developments at an undeveloped location southwest of the intersection of Lindero Canyon Road and Ridgeford Drive adjacent to Triunfo Creek. The proposed footprint of the treatment and infiltration area appears to remain within the upland meadow, away from the adjacent creek and associated riparian vegetation. This project can be coupled with flood protection elements that benefit the Oak Forest Estates or passive park area with recreation elements during dry weather periods.

Project Management	\$	115,000
		<b>115,000</b>

**7 Crosswalk Beacons (716)**

*Project Description :* Retrofit of flashing beacons at Lindero-Midlegate and Lakeview-Watergate intersections as well as installation of new flashing beacons and new crosswalk striping on Russel Ranch Road near the Shoppes.

Construction	\$	167,750
Project Management		30,500
Design		30,500
Construction Management		30,500
Construction Inspection		45,750
		<b>305,000</b>

<b>Total - Other</b>	<b>\$</b>	<b>1,423,500</b>
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# CITY OF WESTLAKE VILLAGE

## EXPENDITURE DETAIL

<b>Department: Arterial Street Finance Program (ASFP)</b>	<b>Account: 4900</b>
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**2018-19  
Adopted**

**1 Measure R Monitoring and Audit Coordination (260)**

*Project Description* : Audits are expected during this fiscal year after completion of the Lindero Bridge Safety Barrier installation. These costs cover the management of those audits.

Project Management	\$ 25,000
	<b>25,000</b>

**2 Lindero Bridge Safety Barrier on the Northbound On- and Off-Ramps (714)**

*Project Description* : Since the completion of the Lindero Bridge Improvements, Caltrans has required the City to install a safety barrier between the northbound on- and off-ramps. This barrier would be cast concrete with the same façade as the interior bridge overcrossing. The design will also take into account minimizing the visual impact of the barrier crash cushion.

Construction	\$ 140,000
Project Management	35,000
Design	12,000
Construction Management	33,000
Construction Inspection	25,000
	<b>245,000</b>

<b>Total - ASFP</b>	<b>\$ 270,000</b>
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# **Gann Appropriation Limit**

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## 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

FY 1993-94  
LIMIT \$4,344,222

FY 1994-95  
LIMIT \$6,661,106

FY 1995-96  
LIMIT \$9,334,341

FY 1996-97  
LIMIT \$9,848,157

FY 1997-98  
LIMIT \$10,432,792

FY 1998-99  
LIMIT \$11,450,330

FY 1999-2000  
LIMIT \$12,231,150

FY 2000-01  
LIMIT \$13,021,608

FY 2001-02  
LIMIT \$14,226,62

FY 2002-03  
LIMIT \$14,245,402

FY 2003-04  
LIMIT \$14,892,194

FY 2004-05  
LIMIT \$15,525,236

FY 2005-06  
Per Capita Change 5.26% = 1.0526  
Population .75% = 1.0075  
Change Factor 1.0604945  
LIMIT \$16,464,427

FY 2006-07  
Per Capita Change 3.96% = 1.0396  
Population .11% = 1.0011  
Change Factor 1.0407435  
LIMIT \$17,135,245

FY 2007-08  
Per Capita Change 4.42% = 1.0442  
Population .24% = 1.0024  
Change Factor 1.04670608  
LIMIT \$17,935,565

FY 2008-09  
Per Capita Change 4.29% = 1.0429  
Population .25% = 1.0025  
Change Factor 1.04550725  
LIMIT \$18,751,763

FY 2009-10  
Per Capita Change 0.62% = 1.0062  
Population .50% = 1.0050  
Change Factor 1.011231  
LIMIT \$18,962,364

FY 2010-11  
Per Capita Change -2.54% = .9746  
Population 53% = 1.0053  
Change Factor .97976538  
LIMIT \$18,578,667

FY 2011-12  
Per Capita Change 2.51% = 1.0251  
Population .22% = 1.0022  
Change Factor 1.02735522  
LIMIT \$19,086,890

FY 2012-13  
Per Capita Change 3.77% = 1.0377  
Population .19% = 1.0019  
Change Factor 1.03967163  
LIMIT \$19,844,098

FY 2013-14  
Per Capita Change 5.12% = 1.0512  
Population .45% = 1.0045  
Change Factor 1.0559304  
LIMIT \$20,953,986

FY 2014-15  
Per Capita Change -0.23% = 0.9977  
Population .47% = 1.0047  
Change Factor 1.00238919  
LIMIT \$21,004,049

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

FY 2017-18

Per Capita Change 3.69% = 1.0369  
Population 0%  
Change Factor 1.03690000  
LIMIT \$24,018,647

FY 2018-19

Per Capita Change 3.67% = 1.0367  
Population 0.06% = 1.0006  
Change Factor 1.03732202  
LIMIT \$24,915,072

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 8,358 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 82<sup>nd</sup> 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 2017/18

Date of Incorporation	December 11, 1981
Type of City	General Law
Form of Government	Council/Manager
Estimated Population	8,358 (Jan. 2018)
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, 2017

<u>Jurisdiction</u>	<u>Gross debt outstanding</u>	<u>Percentage applicable to City of Westlake Village (2)</u>	<u>Debt June 30, 2017</u>
<u>Overlapping tax and assessment debt:</u>			
Los Angeles County Flood Control District	\$ 10,060,000	0.252 %	\$ 25,351
Metropolitan Water District	74,905,000	0.129	96,627
Los Angeles Community College District	3,847,880,000	0.445	17,123,066
Santa Monica Community College District	474,764,922	0.001	4,748
Las Virgenes Joint Unified School District	132,851,686	15.491	20,580,055
Santa Monica-Malibu Unified School District	383,670,710	0.001	3,837
Los Angeles County Regional Park and Open Space Assessment District	<u>38,895,000</u>	0.247	<u>96,071</u>
Total overlapping tax and assessment debt	<u>4,963,027,318</u>		<u>37,929,755</u>
<u>Overlapping general fund obligation debt:</u>			
Los Angeles County General Fund Obligations	1,996,576,065	0.247	4,931,543
Los Angeles County Superintendent of Schools Certificates of Participation	7,204,988	0.247	17,796
Santa Monica Community College District Certificates of Participation	13,310,000	0.001	133
Las Virgenes Joint Unified School District Certificates of Participation	10,575,000	15.491	1,638,173
Santa Monica-Malibu Unified School District Certificates of Participation	<u>8,066,501</u>	0.001	<u>81</u>
Total overlapping general fund obligation debt	<u>2,035,732,554</u>		<u>6,587,726</u>
Subtotal, overlapping debt	6,998,759,872		44,517,481
<u>City direct debt:</u>			
City of Westlake Village Certificates of Participation	<u>16,425,000</u>	100.000	<u>16,425,000</u>
Gross combined total debt (1)			<u>\$ 60,942,481</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.

# **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 2016-17</u>	<u>Fiscal Year 2017-18</u>	<u>Fiscal Year 2018-19</u>
<b><u>Full-time</u></b>			
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Planning Director/Deputy City Manager	1.00	1.00	1.00
Associate Planner	1.00	1.00	1.00
City Clerk/Executive Assistant	0.00	1.00	1.00
Administrative Analyst	1.00	1.00	1.00
Finance Director	0.00	1.00	1.00
Accountant	1.00	1.00	1.00
Community Services Manager	1.00	1.00	1.00
Community Services Specialist	0.00	0.00	1.00
Administrative Assistant	1.00	2.00	2.00
Administrative Assistant/Deputy City Clerk	1.00	0.00	0.00
<b>Total</b>	<b>9.00</b>	<b>11.00</b>	<b>12.00</b>
<b><u>Part-time</u></b>			
Finance Officer/City Treasurer	1.00	0.00	0.00
City Treasurer	0.00	1.00	1.00
Deputy Finance Officer	2.00	0.00	0.00
Public Works Inspector	2.00	2.00	2.00
Community Preservation Officer	1.00	1.00	1.00
<b>Total</b>	<b>6.00</b>	<b>4.00</b>	<b>4.00</b>

# **Budget Calendar And Budget Process**

## **CITY OF WESTLAKE VILLAGE**

### **BUDGET CALENDAR**

**FY 2018-19**

#### **MARCH**

- City Manager initiates the preparation of the City Budget.

#### **APRIL & MAY**

- March 28, 2018 - City Council Budget Workshop to discuss priorities, programs and projects for direction for the preparation of the operating budget for FY 2018-19.
- April 11, 2018 - City Council Budget Workshop to discuss priorities, programs and projects for direction for the preparation of the capital budget for FY 2018-19.
- City Manager budget review leading to the development of the draft documents.
- May 23, 2018 - Initial City Council meeting to review preliminary City Budget at which time proposed adjustments are considered by City Council.

#### **JUNE**

- June 13, 2018 - City Council meeting and adoption of the City Budget and appropriation limit.

#### **JULY**

- July 1, 2018 - 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.



# **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)**

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**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)**

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**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)**

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**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)**

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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**

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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 Principals
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association

**CITY OF WESTLAKE VILLAGE**  
**BUDGET ACRONYMS**

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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 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 ensuing 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.

<b>FISCAL YEAR 2005-06 GENERAL FUND RESERVE REQUIREMENTS</b>	
(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 <sup>1</sup> . . . . . 2,230,000
(6)	Other contingency factors . . . . . 200,000
<b>TOTAL ANNUAL GENERAL FUND RESERVE REQUIREMENTS: \$4,630,000</b>	

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<sup>1</sup>See attached analysis addressing infrastructure valuations.

**Westlake Village**  
**GASB 34 Infrastructure Valuation**

**Facility Cost by Priority Ranking**

Category	Item	Totals	Unit	Value	Facility Priority Ranking	Facility Cost by Priority Ranking			
						1	2	3	4
City	Buildings	1	Structure(s)	\$8,800,000	3			\$8,800,000	
	Properties	17	Parcels						
Bridge		24,895	Sq.Ft	\$4,356,625	1	\$4,356,625			
Traffic Signal		13	Intersections	\$2,340,000	1	\$2,340,000			
Sidewalk		1,107,939	Sq.Ft	\$8,863,512	3			\$8,863,512	
Curb & Gutter		322,098	Lin.Ft	\$5,797,764	3			\$5,797,764	
Catch Basin		14	EA	\$49,000	3			\$49,000	
DRT				\$26,475	1	\$26,475			
<b>Parks</b>									
	Canyon Oaks Park	107,158	Sq.Ft	\$535,788					
	Bennett Park	224,334	Sq.Ft	\$1,682,505					
	Russell Ranch Park	179,467	Sq.Ft	\$1,346,004					
	Three Springs Park	274,428	Sq.Ft	\$1,372,140					
	Foxfield Park	56,628	Sq.Ft	\$682,367					
<b>Total - Parks</b>		842,015	Sq.Ft	<b>\$5,618,804</b>	4				\$5,618,804
<b>Streets</b>									
	Residential	3,541,526	Sq.Ft	\$8,499,662	3			\$8,499,662	
	Commercial	959,370	Sq.Ft	\$3,357,795	2		\$3,357,795		
	Arterial	3,314,054	Sq.Ft	\$14,913,243	1	\$14,913,243			
<b>Total - Streets</b>		7,814,950	Sq.Ft	<b>\$26,770,700</b>					
<b>Medians</b>									
	Landscaped	291,983	Sq.Ft	\$1,751,896	4				\$1,751,896
<b>Sewer</b>									
	8"	107,116	Lin.Ft	\$3,213,480					
	10"	5,895	Lin.Ft	\$235,800					
	12"	5,300	Lin.Ft	\$254,400					
	15"	1,360	Lin.Ft	\$81,600					
	18"	5,550	Lin.Ft	\$444,000					
	24"	250	Lin.Ft	\$31,250					
	33"	2,550	Lin.Ft	\$522,750					
<b>Total - Sewer</b>		128,021	Lin.Ft	<b>\$4,783,280</b>	1	\$4,783,280			
<b>Storm Drain</b>									
	24" RCP	52	Lin.Ft	\$4,680					
	36" RCP	2,958	Lin.Ft	\$369,750					
	39" RCP	40	Lin.Ft	\$5,800					
	48" RCP	593	Lin.Ft	\$118,600					
	54" RCP	210	Lin.Ft	\$48,300					
	72" RCP	206	Lin.Ft	\$84,460					
	84" RCP	64	Lin.Ft	\$28,800					
	12' x 12'	Concrete Box at Lake		\$8,832,000					
<b>Total - Storm Drain</b>				<b>\$9,492,390</b>	3			\$9,492,390	
<b>Grand Total</b>				<b>\$78,650,446</b>		<b>\$26,419,623</b>	<b>\$3,357,795</b>	<b>\$41,502,328</b>	<b>\$7,370,700</b>

**Calculation of Potential Exposure to Infrastructure Damage:**

Primary Facilities (Priority 1 & Priority 2) Replacement Cost	\$29,777,418
Total Damage to Primary Facilities (assume 60% damaged)	\$17,866,451
FEMA and OES Funding of Total Damage (87.5%)	\$15,633,145

**City (Local Share) Funding of Total Damage (12.5%)** **\$2,233,306**

Annual Cost Accrual (assuming some damage every 10 yrs) \$223,331



# **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,

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.

# **Fiscal Health Report**

#

**CITY OF WESTLAKE VILLAGE  
"FISCAL HEALTH REPORT"  
FOR THE PERIOD FROM  
1998 to 2018**

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 2018, and the latest year-end projections for revenues and expenditures account for the data reflected for 2018 (Fiscal Year 2017-18). 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 four factors were judged as favorable, six were stable, and two were unfavorable as noted in the table on the following page:

Factor	Trend
#1 Revenue per capita	Stable
#2 Sales Tax per capita	Stable
#3 State subventions per capita	Favorable
#4 State subventions as a % of total General Fund revenue	Stable
#5 Expenditures per capita	Unfavorable
#6 Public Safety expenditures per capita	Unfavorable
#7 Operating position	Favorable
#8 Capital expend. as a % of total General Fund expend.	Stable
#9 Revenue compared to expenditures per capita	Favorable
#10 Population growth	Stable
#11 Building permit revenue as a % of General Fund revenue	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 2018. 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% (i.e., greater than 1.0) means the City was operating during the year at a deficit; 100% means the City broke even; and less than 100% (less than 1.0) means the City has an “operating surplus” and earned more than it spent. The calculation for 2018 shows that the City will operate with a surplus with a factor of 75% as it is estimated that revenues of over \$12.9 million will exceed operating expenditures of \$9.6 million by slightly more than \$3.2 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. Looking ahead, the Westlake Village Inn's new spa complex is expected to open in the spring of next year. This will represent a boost in revenue to the City via additional transient occupancy tax from the sixteen new rooms associated with the project.

## FACTOR 1 - REVENUE PER CAPITA

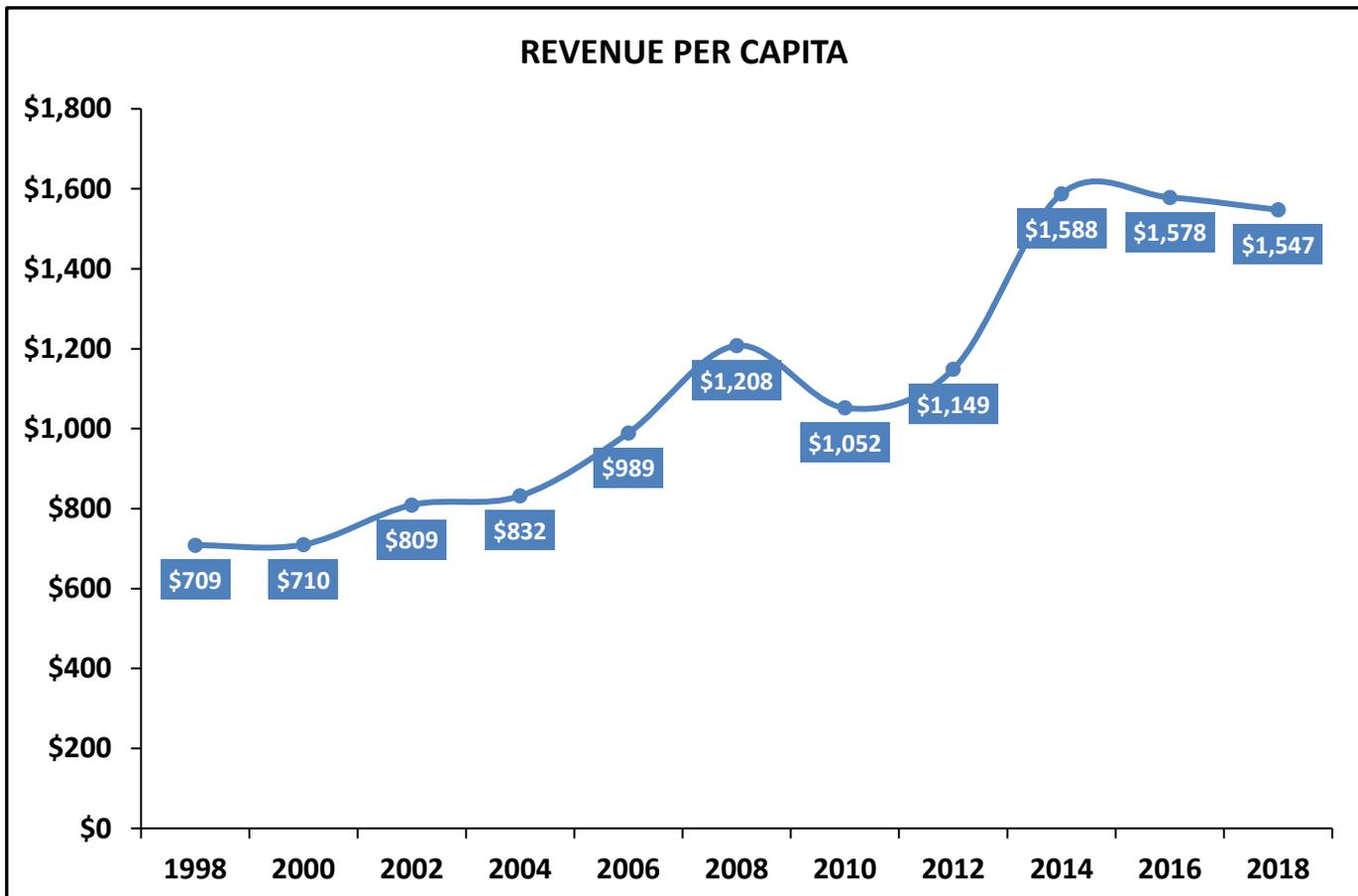
**DESCRIPTION** - This factor is designed to show whether revenues are keeping pace with expenditures, growth in the community, etc. For example, if revenues are decreasing, a municipality might not be able to maintain service levels unless new revenue sources are found. In the case of Westlake Village, 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. Since 2010, revenues have increased noticeably, with per capita revenue plateauing after 2015.

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** - Stable

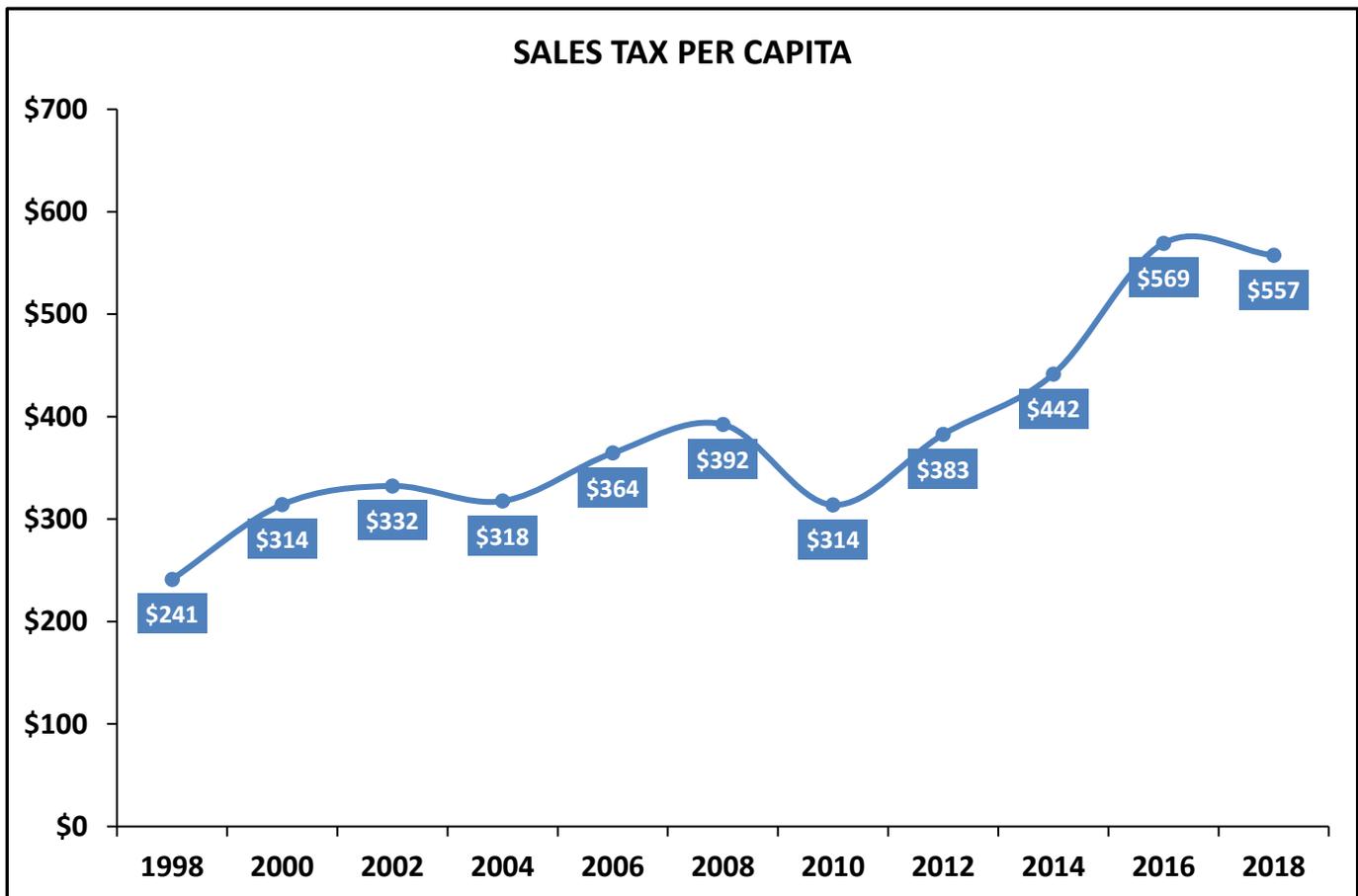


## FACTOR 2 - SALES TAX PER CAPITA

**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 recovered beginning in 2010, with upward trends experienced through 2016.

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

**TREND** - Stable



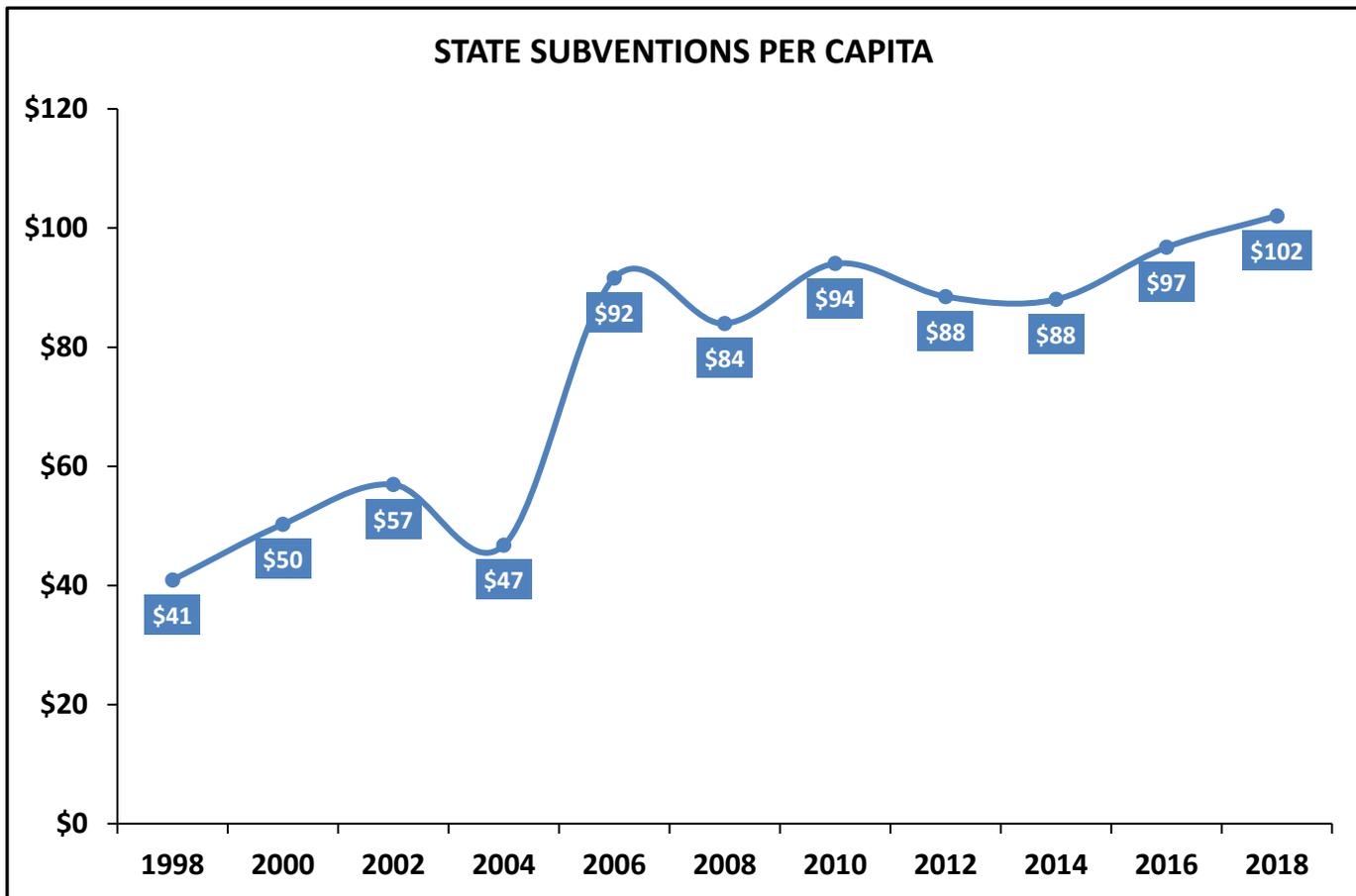
### FACTOR 3 - STATE SUBVENTIONS PER CAPITA

**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 jumped beginning in 2006 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



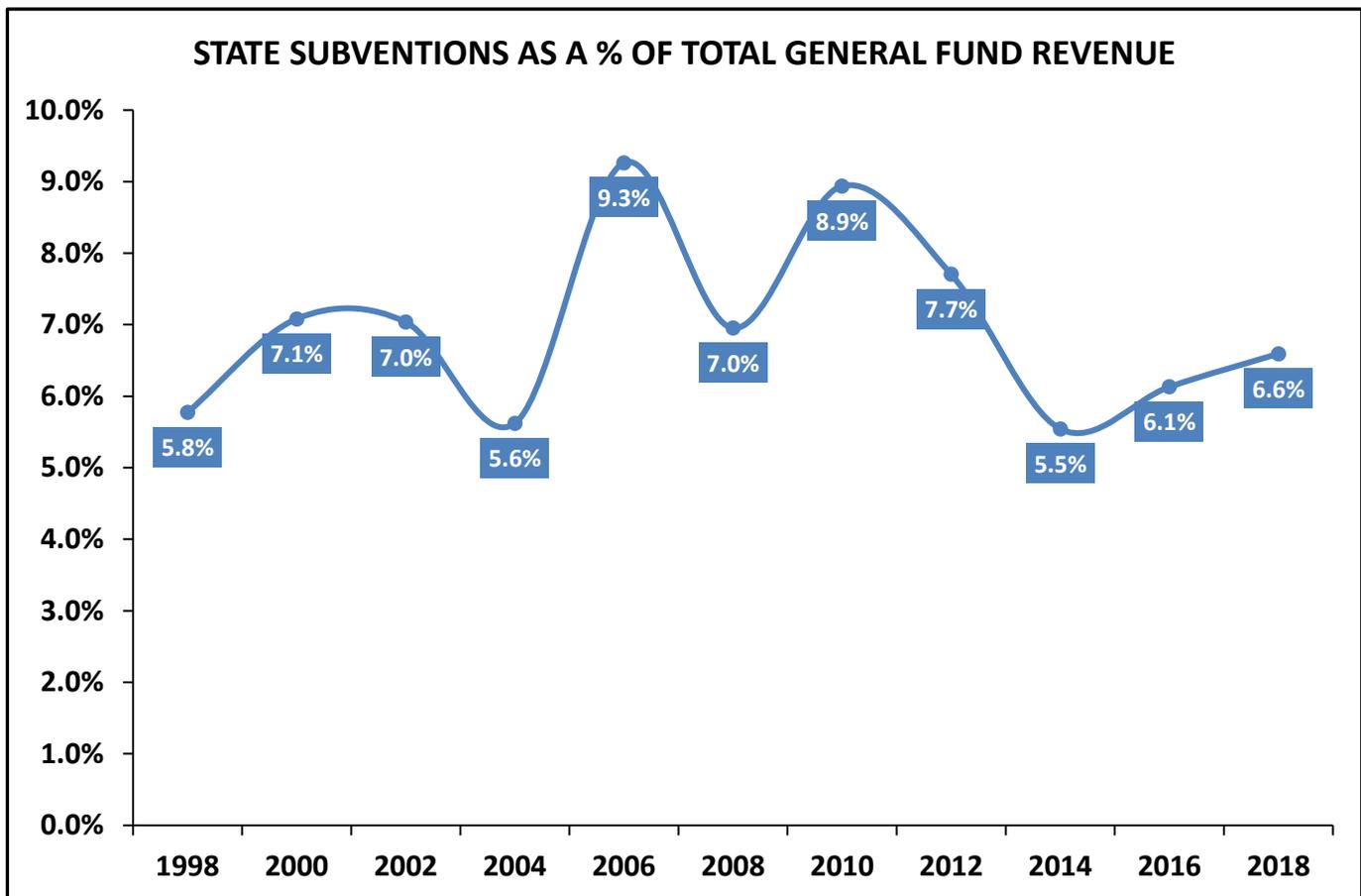
## FACTOR 4 - STATE SUBVENTIONS REVENUE AS % OF TOTAL GENERAL FUND REVENUE

**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



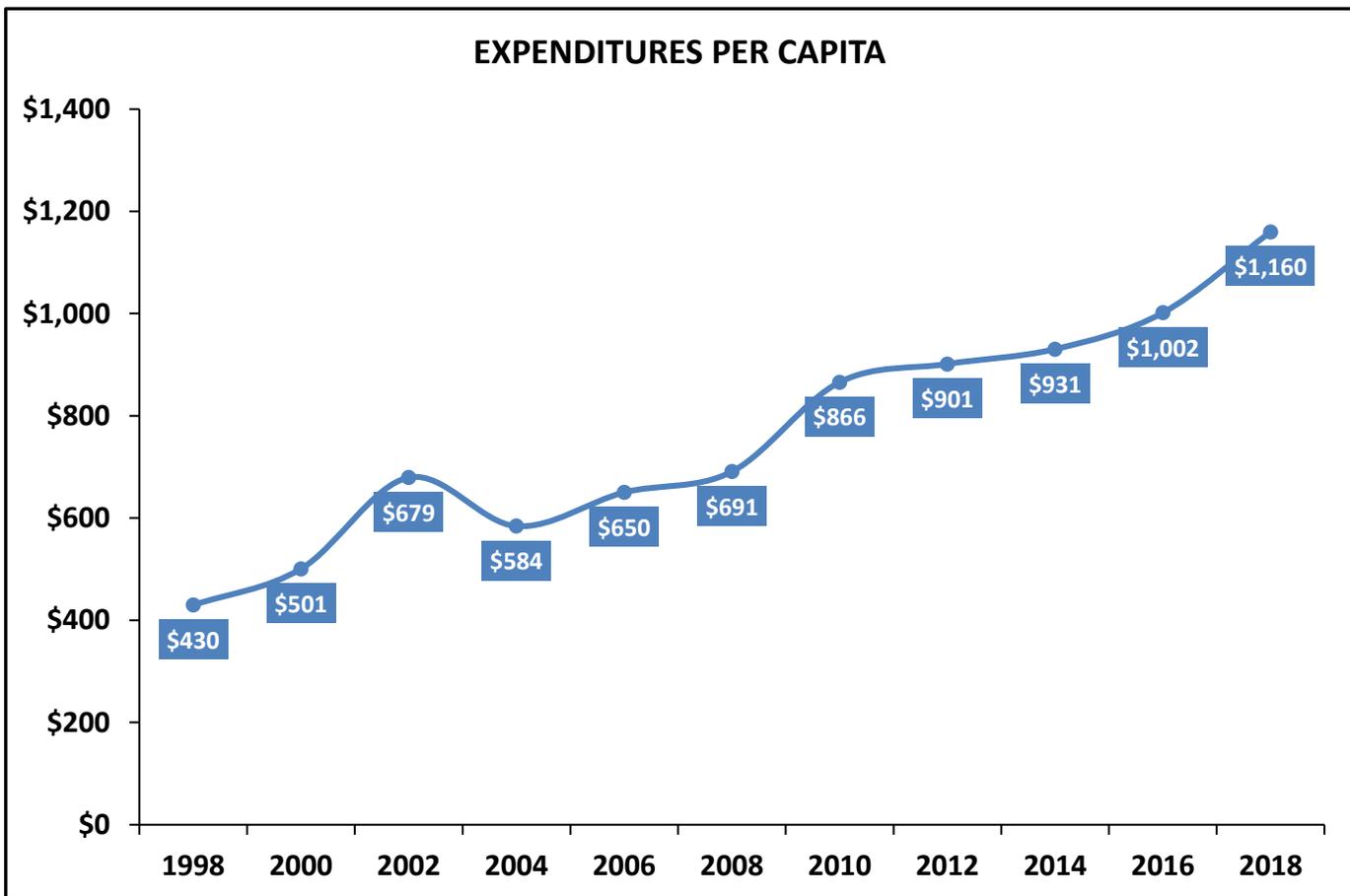
## FACTOR 5 - EXPENDITURES PER CAPITA

**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



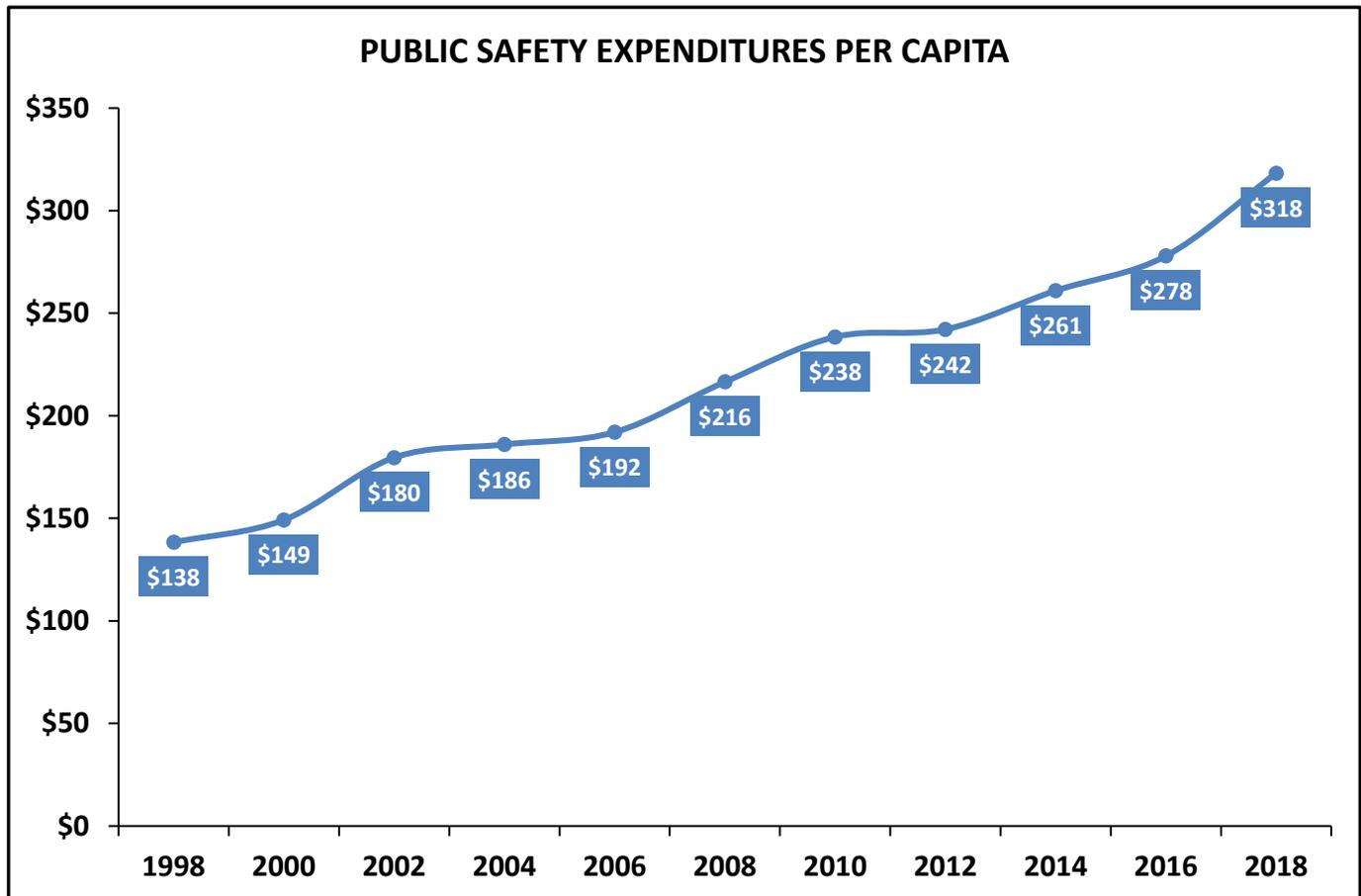
## FACTOR 6 - PUBLIC SAFETY EXPENDITURES PER CAPITA

**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, and, after 2017, an increase in service levels.

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

**WARNING SIGN** - Significantly increasing per capita expenditures.

**TREND** - Unfavorable



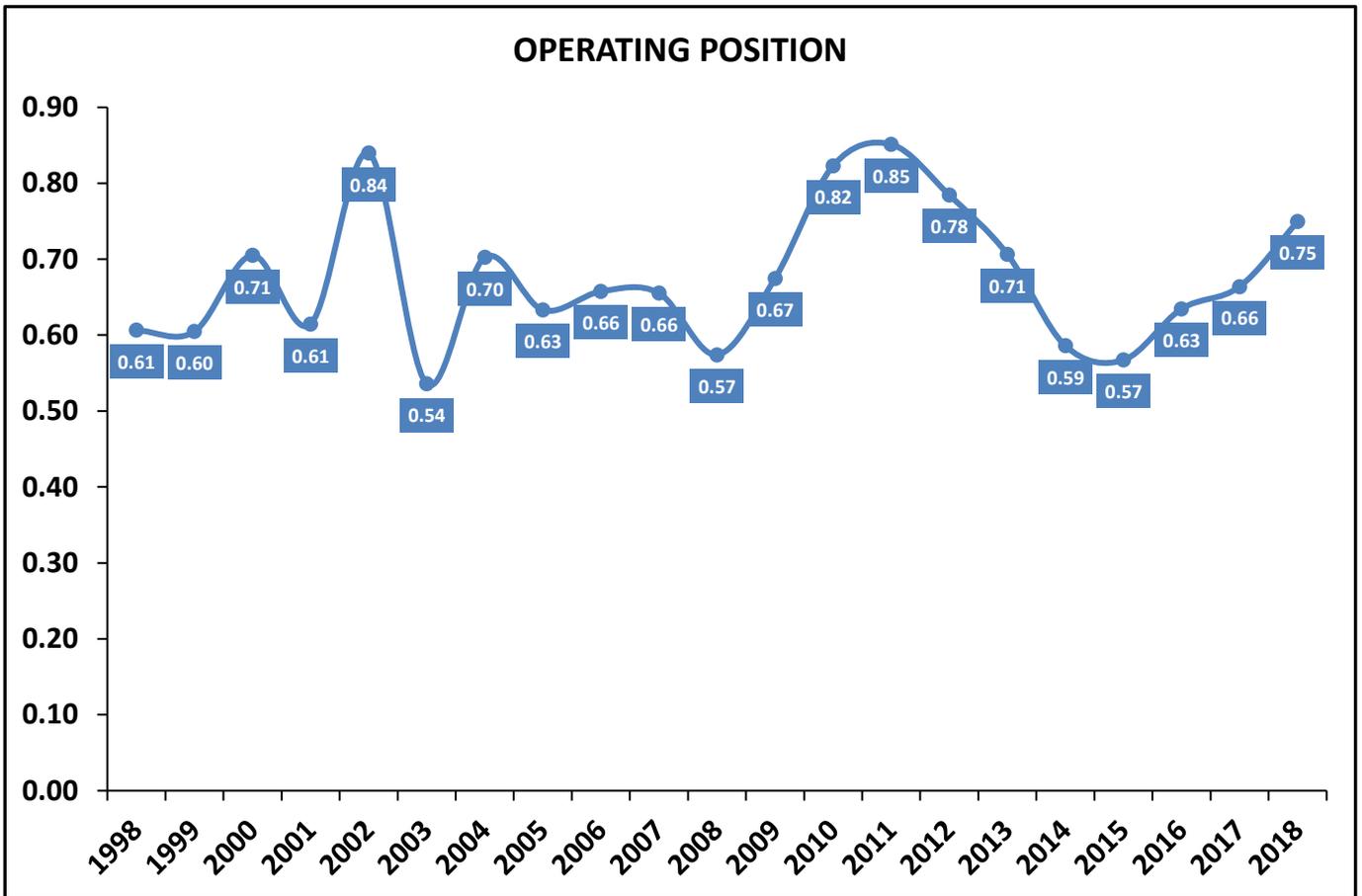
## FACTOR 7 - OPERATING POSITION

**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



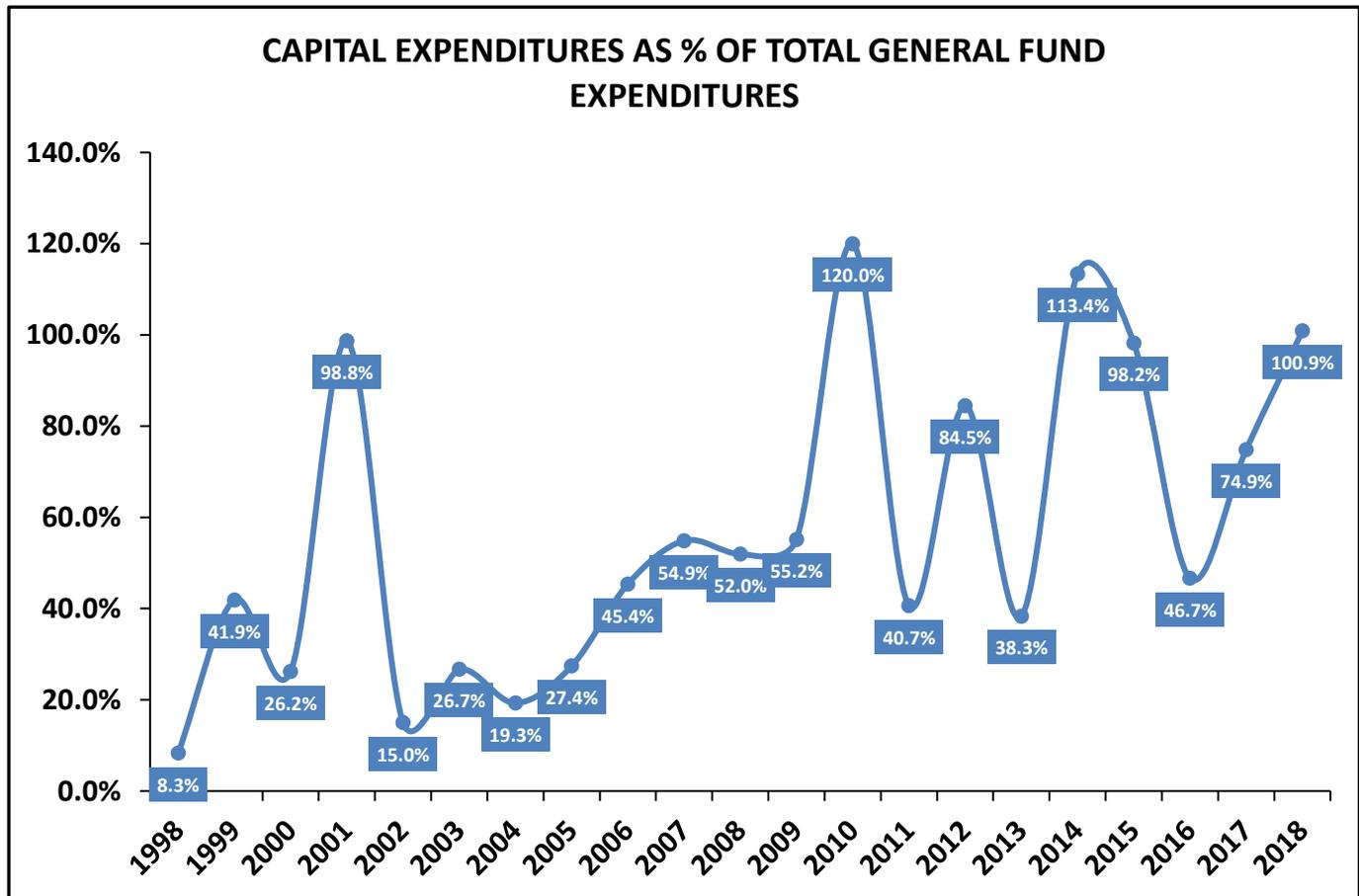
## FACTOR 8 - CAPITAL EXPENDITURES AS A PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES

**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

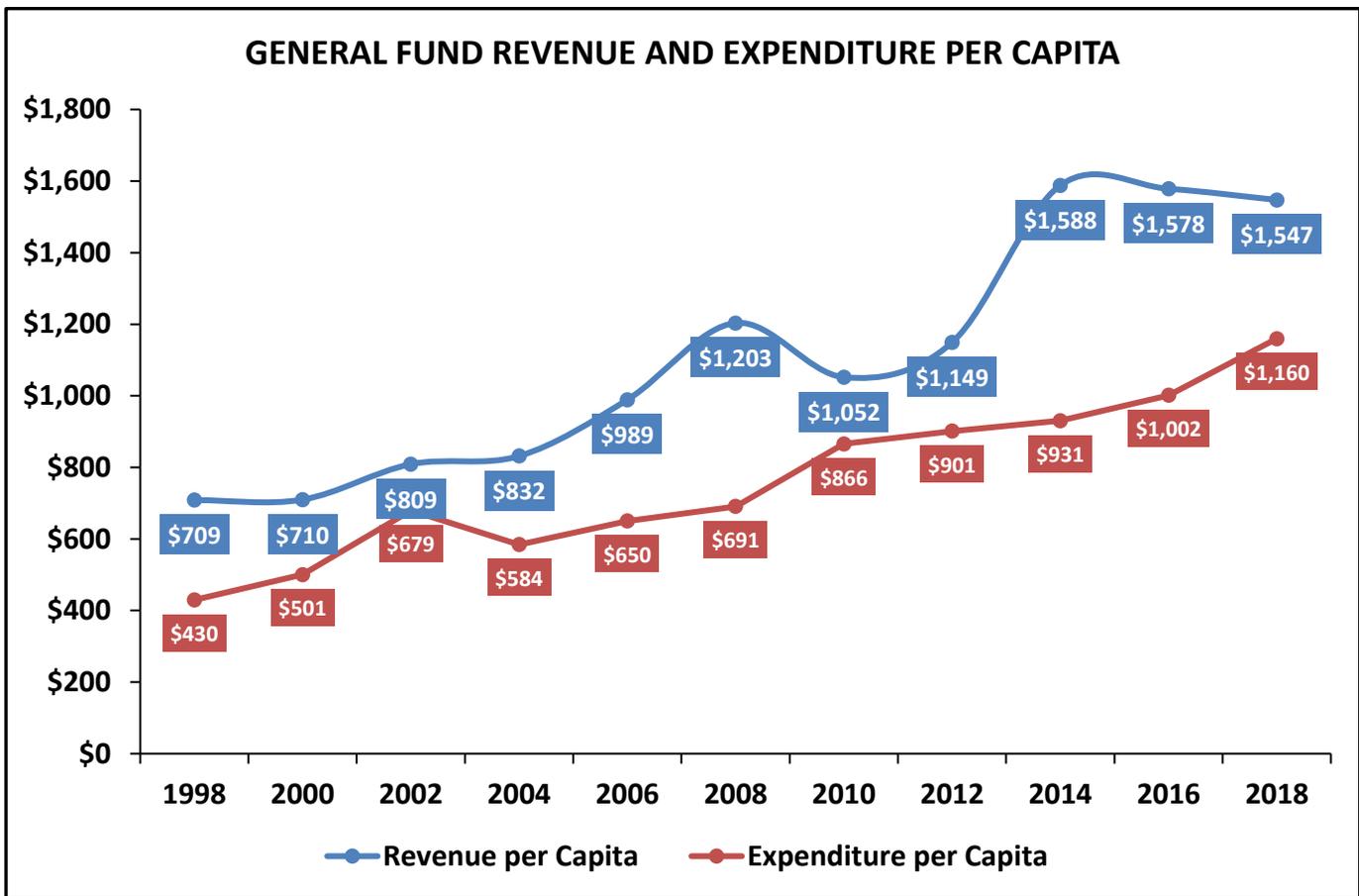


## FACTOR 9 - REVENUES AND EXPENDITURES PER CAPITA

**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 2008, shifting again to unfavorable for the years following the 2008 economic downturn, and then favorable again from 2012 to the present.

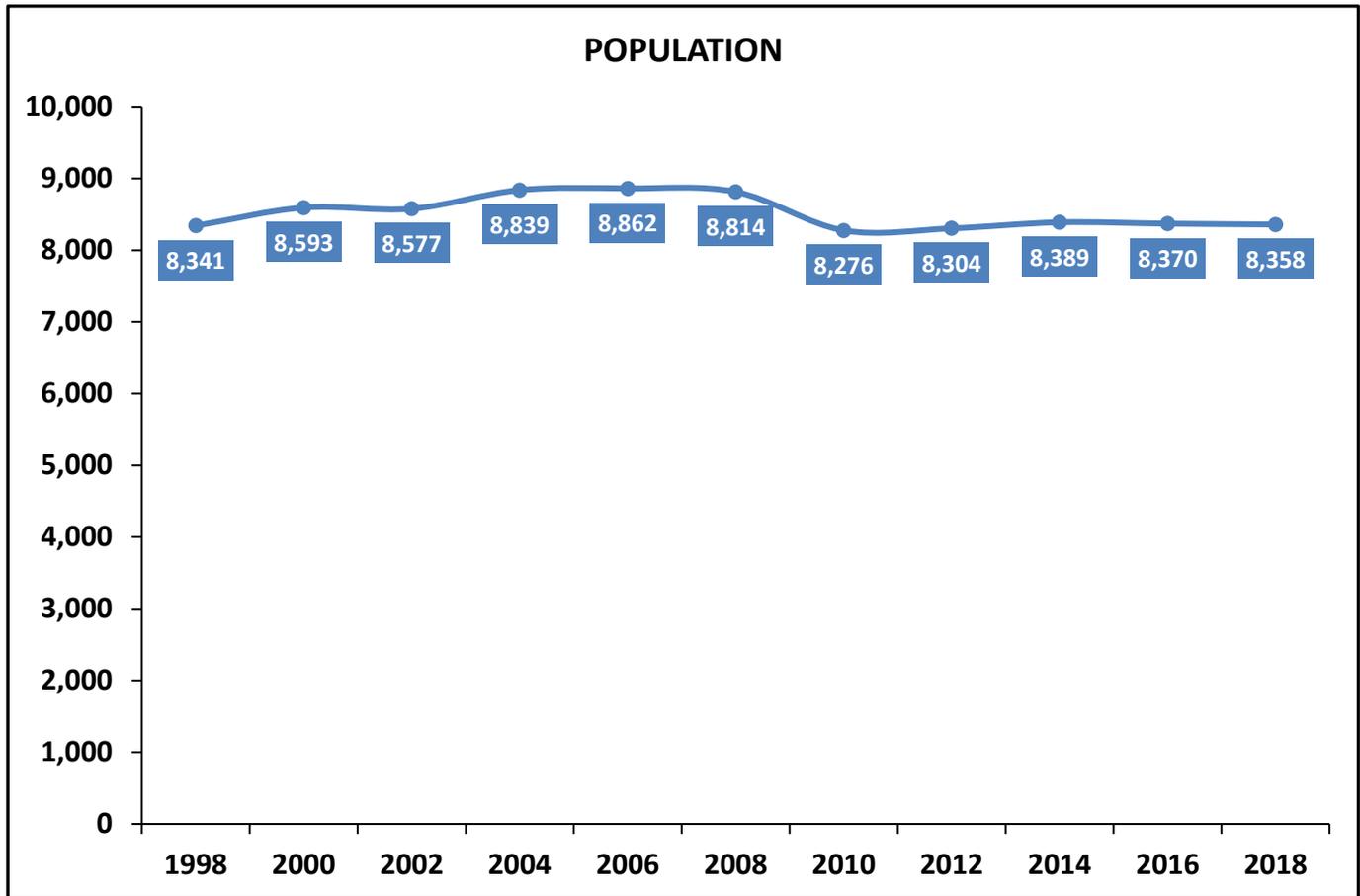


## FACTOR 10 - POPULATION GROWTH

**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

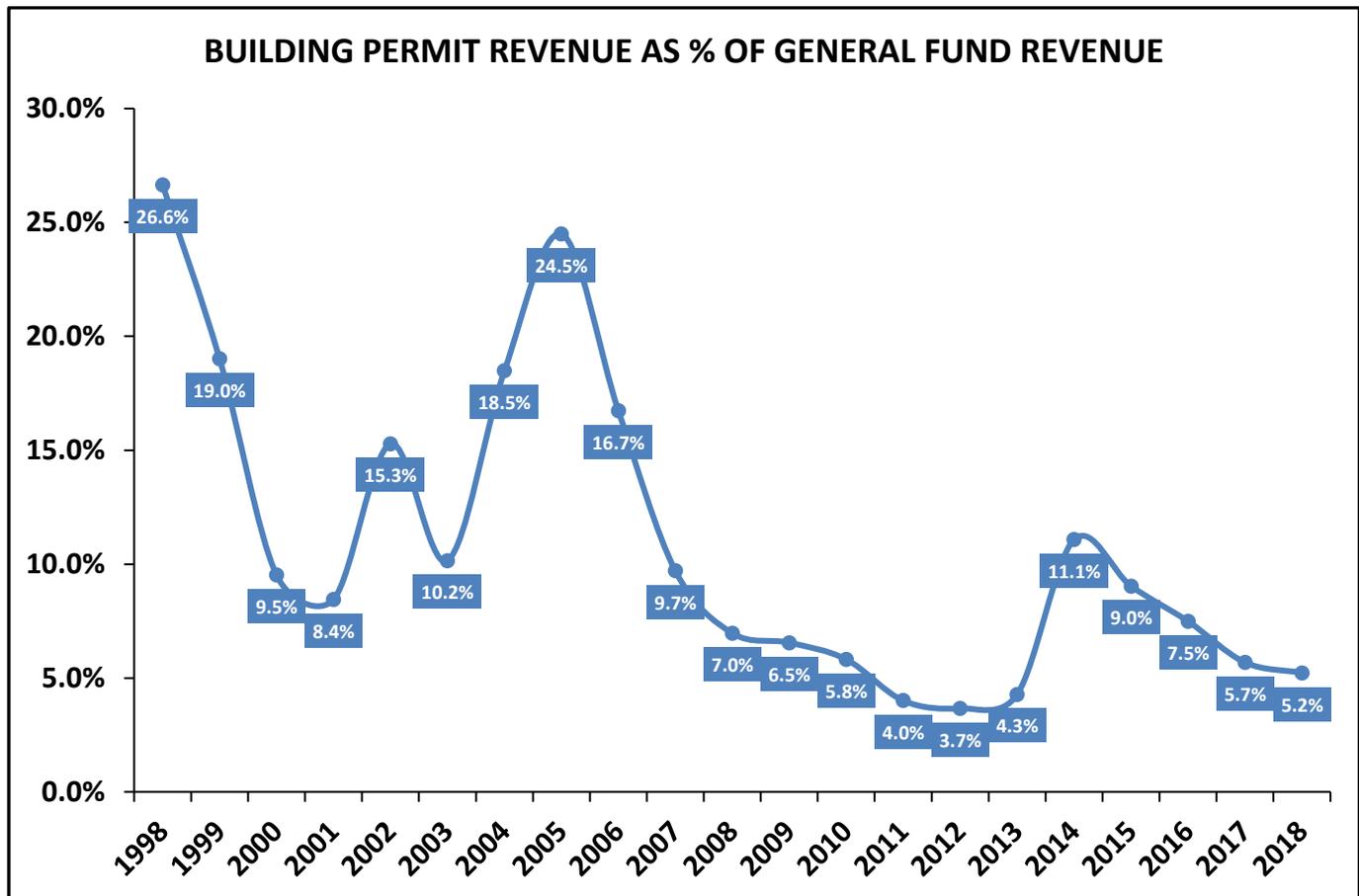


## FACTOR 11 - TOTAL BUILDING PERMIT REVENUE AS A PERCENTAGE OF TOTAL GENERAL FUND REVENUES

**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 (as was the case in 2014 and 2015), that trend is expected to continue as the City nears buildout

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

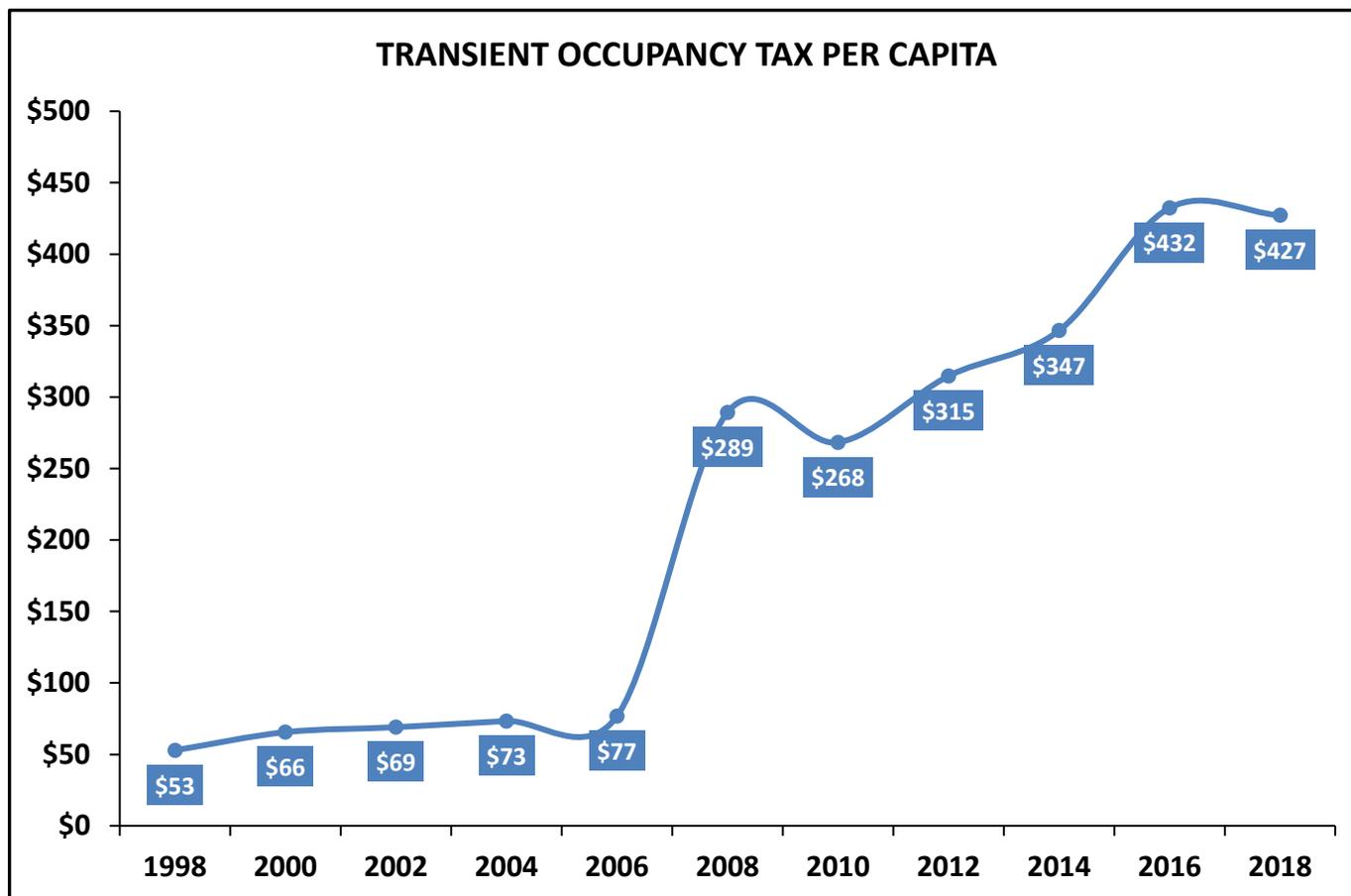
**TREND** - Stable



## FACTOR 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.

**TREND** - Favorable



# **Ten-Year Budget Forecast**

**CITY OF WESTLAKE VILLAGE  
STATEMENT OF PROJECTED  
GENERAL FUND  
REVENUES VERSUS EXPENDITURES  
FOR TEN-YEAR PERIOD ENDING  
JUNE 30, 2027**

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, 2027 *for the General Fund only*. The base year data is arrived at by tracking estimated expenditures and revenues for FY 2017-18, reflecting the two-year budget proposal (FY 2018-19 and FY 2019-20) 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 2017-18 and FY 2018-19) 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 2.0%, 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 \$6,272,615 for FY 2017-18 and a restricted Capital Improvement Program (CIP) reserve level of \$1,712,705. 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 2018-19 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 \$1.97 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 \$2.09 million per year for Scenario 2 and \$2.20 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.

**CITY OF WESTLAKE VILLAGE  
STATEMENT OF PROJECTED GENERAL FUND EXPENDITURES  
FOR TEN-YEAR PERIOD ENDING  
JUNE 30, 2027**

Department	Estimated 2017-18	Proposed 2018-19	Proposed 2019-20	Reference % Increase	Proposed 2020-21	Proposed 2021-22	Proposed 2022-23	Proposed 2023-24	Proposed 2024-25	Proposed 2025-26	Proposed 2026-27
<b>LEGISLATIVE</b>											
Employ.	134,725	135,005	138,695	1.00%	140,082	141,483	142,898	144,327	145,770	147,228	148,700
Oper.	16,400	53,000	27,500	2.0%	28,050	28,611	29,183	29,767	30,362	30,969	31,589
Capital	-	500	500	nominal annual adjustment	525	525	550	550	575	575	600
<b>ADMINISTRATION</b>											
Employ.	1,530,885	1,712,095	1,587,420	2.0%	1,619,168	1,651,552	1,684,583	1,718,274	1,752,640	1,787,693	1,823,447
Oper.	165,840	209,500	209,500	2.0%	213,690	217,964	222,323	226,770	231,305	235,931	240,650
Capital	-	500	500	nominal annual adjustment	525	525	550	550	575	575	600
<b>CITY GENERAL</b>											
Oper.	863,310	901,950	943,200	2.0%	962,064	981,305	1,000,931	1,020,950	1,041,369	1,062,196	1,083,440
Capital	140,900	112,000	79,500	nominal annual adjustment	80,000	82,000	82,000	84,000	84,000	86,000	86,000
Debt	1,138,000	1,134,900	1,137,300	COP debt schedule	1,138,470	1,135,020	1,135,455	1,137,455	1,137,955	1,136,955	1,134,455
<b>PUBLIC SAFETY</b>											
Oper.	2,516,405	2,787,600	2,873,750	2.5%	2,945,594	3,019,234	3,094,714	3,172,082	3,251,384	3,332,669	3,415,986
Capital	4,000	4,500	4,500	nominal annual adjustment	4,570	5,000	5,000	5,500	5,500	6,000	6,000
<b>DEV. SERVICES</b>											
Employ.	331,040	389,645	401,785	2.0%	409,821	418,017	426,377	434,905	443,603	452,475	461,525
Oper.	1,270,600	1,181,915	1,214,540	1.5%	1,232,758	1,251,249	1,270,018	1,289,068	1,308,405	1,328,031	1,347,951
Capital	-	750	750	nominal annual adjustment	800	800	825	825	850	850	900
<b>PUBLIC WORKS</b>											
Oper.	228,500	238,000	240,000	2.0%	244,800	249,696	254,690	259,784	264,979	270,279	275,685
<b>PARKS &amp; REC.</b>											
Employ.	136,980	230,120	237,415	2.0%	242,163	247,007	251,947	256,986	262,125	267,368	272,715
Oper.	798,620	1,388,750	1,451,800	2.0%	1,480,836	1,510,453	1,540,662	1,571,475	1,602,905	1,634,963	1,667,662
Capital	58,000	105,500	59,500	nominal annual adjustment	60,000	61,000	62,000	63,000	64,000	65,000	66,000
<b>SP. PROGRAMS</b>											
Oper.	206,700	306,100	313,400	2.0%	319,668	326,061	332,583	339,234	346,019	352,939	359,998
<b>LIBRARY</b>											
Oper.	144,700	166,900	176,200	1.75%	179,284	182,421	185,613	188,862	192,167	195,530	198,951
Capital	8,500	26,500	26,500	nominal annual adjustment	20,000	20,000	21,000	22,000	23,000	24,000	25,000
<b>Total</b>	<b>9,694,105</b>	<b>11,085,730</b>	<b>11,124,255</b>		<b>11,322,868</b>	<b>11,529,922</b>	<b>11,743,902</b>	<b>11,966,363</b>	<b>12,189,488</b>	<b>12,418,225</b>	<b>12,647,853</b>

**CITY OF WESTLAKE VILLAGE  
STATEMENT OF PROJECTED GENERAL FUND REVENUES  
FOR TEN-YEAR PERIOD ENDING  
JUNE 30, 2027**

<b>GENERAL FUND REVENUES</b>	<b>Estimated 2017-18</b>	<b>Proposed 2018-19</b>	<b>Proposed 2019-20</b>	<b>Reference % Increase</b>	<b>Proposed 2020-21</b>	<b>Proposed 2022-23</b>	<b>Proposed 2023-24</b>	<b>Proposed 2024-25</b>	<b>Proposed 2025-26</b>	<b>Proposed 2024-25</b>	<b>Proposed 2026-27</b>
Property Tax	2,115,120	2,146,845	2,168,315	1.25%	2,195,419	2,222,862	2,250,647	2,278,781	2,307,265	2,336,106	2,365,307
Property Transfer Tax	133,770	134,440	135,110	2.00%	137,812	140,568	143,380	146,247	149,172	152,156	155,199
Sales & Use Tax	4,658,830	4,752,005	4,775,765	2.00%	4,871,280	4,968,706	5,068,080	5,169,442	5,272,830	5,378,287	5,485,853
Transient Occupancy Tax	3,570,480	3,588,330	3,589,050	2.00%	3,660,831	3,734,048	3,808,729	3,884,903	3,962,601	4,041,853	4,122,690
Franchise Fees	375,490	379,245	383,035	1.75%	389,738	396,559	403,498	410,560	417,744	425,055	432,493
Animal Control Fees	12,000	12,000	12,000	1.75%	12,210	12,424	12,641	12,862	13,087	13,316	13,549
Encroachment Permit Fees	49,340	35,955	35,775	1.75%	36,401	37,038	37,686	38,346	39,017	39,700	40,394
Building Permits	675,685	608,115	614,195	2.00%	626,479	639,008	651,789	664,824	678,121	691,683	705,517
Industrial Waste Fees	23,000	23,025	23,050	1.50%	23,396	23,747	24,103	24,464	24,831	25,204	25,582
Film Permit Fees	13,500	8,500	8,500	1.75%	8,649	8,800	8,954	9,111	9,270	9,432	9,598
Motor Vehicle In-Lieu	857,160	865,790	874,405	1.75%	889,707	905,277	921,119	937,239	953,641	970,329	987,310
Planning & Zoning Fees	26,410	23,770	24,010	0.00%	22,000	22,000	23,000	23,000	24,000	24,000	25,000
Sales of Maps & Copies	-	25	25	0.00%	80	80	100	100	150	150	200
Sports Field Usage Fees	125,000	125,000	125,000	0.00%	128,000	130,000	130,000	132,000	132,000	134,000	134,000
Caltrans Landscape Maint.	48,035	45,000	45,000	0.00%	47,500	48,000	48,500	48,500	49,000	49,000	49,500
Court Fines	2,045	2,065	2,085	1.50%	2,116	2,148	2,180	2,213	2,246	2,280	2,314
Investment Earnings	235,000	239,700	246,890	1.50%	250,593	254,352	258,168	262,040	265,971	269,960	274,010
Other Revenue	12,355	25,000	25,000	1.00%	25,250	25,503	25,758	26,015	26,275	26,538	26,803
<b>TOTAL:</b>	<b>12,933,220</b>	<b>13,014,810</b>	<b>13,087,210</b>		<b>13,327,462</b>	<b>13,571,119</b>	<b>13,818,332</b>	<b>14,070,647</b>	<b>14,327,223</b>	<b>14,589,050</b>	<b>14,855,320</b>

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**CITY OF WESTLAKE VILLAGE  
STATEMENT OF PROJECTED GENERAL FUND REVENUES  
FOR TEN-YEAR PERIOD ENDING  
JUNE 30, 2027**

<b>GENERAL FUND REVENUES</b>	<b>Estimated 2017-18</b>	<b>Proposed 2018-19</b>	<b>Proposed 2019-20</b>	<b>Reference % Increase</b>	<b>Proposed 2020-21</b>	<b>Proposed 2022-23</b>	<b>Proposed 2023-24</b>	<b>Proposed 2024-25</b>	<b>Proposed 2025-26</b>	<b>Proposed 2024-25</b>	<b>Proposed 2026-27</b>
Property Tax	2,115,120	2,146,845	2,168,315	1.75%	2,206,261	2,244,870	2,284,155	2,324,128	2,364,800	2,406,184	2,448,292
Property Transfer Tax	133,770	134,440	135,110	2.25%	138,150	141,258	144,437	147,686	151,009	154,407	157,881
Sales & Use Tax	4,658,830	4,752,005	4,775,765	2.25%	4,883,220	4,993,092	5,105,437	5,220,309	5,337,766	5,457,866	5,580,668
Transient Occupancy Tax	3,570,480	3,588,330	3,589,050	2.25%	3,669,804	3,752,374	3,836,803	3,923,131	4,011,401	4,101,658	4,193,945
Franchise Fees	375,490	379,245	383,035	2.00%	390,696	398,510	406,480	414,609	422,902	431,360	439,987
Animal Control Fees	12,000	12,000	12,000	1.85%	12,222	12,448	12,678	12,913	13,152	13,395	13,643
Encroachment Permit Fees	49,340	35,955	35,775	2.00%	36,491	37,220	37,965	38,724	39,498	40,288	41,094
Building Permits	675,685	608,115	614,195	2.75%	631,085	648,440	666,272	684,595	703,421	722,765	742,641
Industrial Waste Fees	23,000	23,025	23,050	2.00%	23,511	23,981	24,461	24,950	25,449	25,958	26,477
Film Permit Fees	13,500	8,500	8,500	2.00%	8,670	8,843	9,020	9,201	9,385	9,572	9,764
Motor Vehicle In-Lieu	857,160	865,790	874,405	2.00%	891,893	909,731	927,926	946,484	965,414	984,722	1,004,416
Planning & Zoning Fees	26,410	23,770	24,010	-	22,000	22,000	23,000	23,000	24,000	24,000	25,000
Sales of Maps & Copies	-	25	25	-	80	80	100	100	150	150	200
Sports Field Usage Fees	125,000	125,000	125,000	-	128,000	130,000	130,000	132,000	132,000	134,000	134,000
Caltrans Landscape Maint.	48,035	45,000	45,000	-	47,500	48,000	48,500	48,500	49,000	49,000	49,500
Court Fines	2,045	2,065	2,085	2.00%	2,127	2,169	2,213	2,257	2,302	2,348	2,395
Investment Earnings	235,000	239,700	246,890	2.00%	251,828	256,864	262,002	267,242	272,587	278,038	283,599
Other Revenue	12,355	25,000	25,000	1.50%	25,375	25,756	26,142	26,534	26,932	27,336	27,746
<b>TOTAL:</b>	<b>12,933,220</b>	<b>13,014,810</b>	<b>13,087,210</b>		<b>13,368,911</b>	<b>13,655,638</b>	<b>13,947,589</b>	<b>14,246,363</b>	<b>14,551,168</b>	<b>14,863,048</b>	<b>15,181,249</b>

**CITY OF WESTLAKE VILLAGE  
STATEMENT OF PROJECTED GENERAL FUND REVENUES  
FOR TEN-YEAR PERIOD ENDING  
JUNE 30, 2027**

<b>GENERAL FUND REVENUES</b>	<b>Estimated 2017-18</b>	<b>Proposed 2018-19</b>	<b>Proposed 2019-20</b>	<b>Reference % Increase</b>	<b>Proposed 2020-21</b>	<b>Proposed 2022-23</b>	<b>Proposed 2023-24</b>	<b>Proposed 2024-25</b>	<b>Proposed 2025-26</b>	<b>Proposed 2024-25</b>	<b>Proposed 2026-27</b>
Property Tax	2,115,120	2,146,845	2,168,315	2.00%	2,211,681	2,255,915	2,301,033	2,347,054	2,393,995	2,441,875	2,490,712
Property Transfer Tax	133,770	134,440	135,110	2.50%	138,488	141,950	145,499	149,136	152,865	156,686	160,603
Sales & Use Tax	4,658,830	4,752,005	4,775,765	2.50%	4,895,159	5,017,538	5,142,977	5,271,551	5,403,340	5,538,423	5,676,884
Transient Occupancy Tax	3,570,480	3,588,330	3,589,050	2.50%	3,678,776	3,770,746	3,865,014	3,961,640	4,060,681	4,162,198	4,266,253
Franchise Fees	375,490	379,245	383,035	2.25%	391,653	400,465	409,476	418,689	428,110	437,742	447,591
Animal Control Fees	12,000	12,000	12,000	2.00%	12,240	12,485	12,734	12,989	13,249	13,514	13,784
Encroachment Permit Fees	49,340	35,955	35,775	2.25%	36,580	37,403	38,245	39,105	39,985	40,885	41,804
Building Permits	675,685	608,115	614,195	3.00%	632,621	651,599	671,147	691,282	712,020	733,381	755,382
Industrial Waste Fees	23,000	23,025	23,050	2.25%	23,569	24,099	24,641	25,196	25,762	26,342	26,935
Film Permit Fees	13,500	8,500	8,500	2.25%	8,691	8,887	9,087	9,291	9,500	9,714	9,933
Motor Vehicle In-Lieu	857,160	865,790	874,405	2.50%	896,265	918,672	941,639	965,180	989,309	1,014,042	1,039,393
Planning & Zoning Fees	26,410	23,770	24,010	-	22,000	22,000	23,000	23,000	24,000	24,000	25,000
Sales of Maps & Copies	-	25	25	-	80	80	100	100	150	150	200
Sports Field Usage Fees	125,000	125,000	125,000	-	128,000	130,000	130,000	132,000	132,000	134,000	134,000
Caltrans Landscape Maint.	48,035	45,000	45,000	-	47,500	48,000	48,500	48,500	49,000	49,000	49,500
Court Fines	2,045	2,065	2,085	2.50%	2,137	2,191	2,245	2,301	2,359	2,418	2,478
Investment Earnings	235,000	239,700	246,890	2.50%	253,062	259,389	265,874	272,520	279,333	286,317	293,475
Other Revenue	12,355	25,000	25,000	2.00%	25,500	26,010	26,530	27,061	27,602	28,154	28,717
<b>TOTAL:</b>	<b>12,933,220</b>	<b>13,014,810</b>	<b>13,087,210</b>		<b>13,404,003</b>	<b>13,727,428</b>	<b>14,057,741</b>	<b>14,396,595</b>	<b>14,743,260</b>	<b>15,098,840</b>	<b>15,462,645</b>

**CITY OF WESTLAKE VILLAGE  
STATEMENT OF PROJECTED GENERAL FUND REVENUES  
AVAILABLE FOR THE CAPITAL IMPROVEMENT PROGRAM  
FOR TEN-YEAR PERIOD ENDING  
JUNE 30, 2027**

	<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>2025-26</u>	<u>2026-27</u>
<b>SCENARIO 1</b>										
Revenues	\$ 12,933,220	\$ 13,014,810	\$ 13,087,210	\$ 13,327,462	\$ 13,571,119	\$ 13,818,332	\$ 14,070,647	\$ 14,327,223	\$ 14,589,050	\$ 14,855,320
Expenditures	<u>9,694,105</u>	<u>11,085,730</u>	<u>11,124,255</u>	<u>11,322,868</u>	<u>11,529,922</u>	<u>11,743,902</u>	<u>11,966,363</u>	<u>12,189,488</u>	<u>12,418,225</u>	<u>12,647,853</u>
Excess (deficiency)	3,239,115	1,929,080	1,962,955	2,004,594	2,041,197	2,074,429	2,104,284	2,137,735	2,170,825	2,207,467
Growth in General Fund, restricted CIP, and Bldg. & Maint. Fund Reserves	<u>200,715</u>	<u>204,635</u>	<u>208,790</u>	<u>212,925</u>	<u>217,155</u>	<u>221,480</u>	<u>225,900</u>	<u>230,420</u>	<u>235,045</u>	<u>239,770</u>
<b>TOTAL (available for CIP)</b>	<b>\$ 3,038,400</b>	<b>\$ 1,724,445</b>	<b>\$ 1,754,165</b>	<b>\$ 1,791,669</b>	<b>\$ 1,824,042</b>	<b>\$ 1,852,949</b>	<b>\$ 1,878,384</b>	<b>\$ 1,907,315</b>	<b>\$ 1,935,780</b>	<b>\$ 1,967,697</b>
<b>SCENARIO 2</b>										
Revenues	12,933,220	13,014,810	13,087,210	13,368,911	13,655,638	13,947,589	14,246,363	14,551,168	14,863,048	15,181,249
Expenditures	<u>9,694,105</u>	<u>11,085,730</u>	<u>11,124,255</u>	<u>11,322,868</u>	<u>11,529,922</u>	<u>11,743,902</u>	<u>11,966,363</u>	<u>12,189,488</u>	<u>12,418,225</u>	<u>12,647,853</u>
Excess (deficiency)	3,239,115	1,929,080	1,962,955	2,046,043	2,125,715	2,203,687	2,279,999	2,361,680	2,444,823	2,533,397
Growth in General Fund, restricted CIP, and Bldg. Bldg & Maint. Fund Reserves	<u>200,715</u>	<u>204,635</u>	<u>208,790</u>	<u>212,925</u>	<u>217,155</u>	<u>221,480</u>	<u>225,900</u>	<u>230,420</u>	<u>235,045</u>	<u>239,770</u>
<b>TOTAL (available for CIP)</b>	<b>\$ 3,038,400</b>	<b>\$ 1,724,445</b>	<b>\$ 1,754,165</b>	<b>\$ 1,833,118</b>	<b>\$ 1,908,560</b>	<b>\$ 1,982,207</b>	<b>\$ 2,054,099</b>	<b>\$ 2,131,260</b>	<b>\$ 2,209,778</b>	<b>\$ 2,293,627</b>
<b>SCENARIO 3</b>										
Revenues	12,933,220	13,014,810	13,087,210	13,404,003	13,727,428	14,057,741	14,396,595	14,743,260	15,098,840	15,462,645
Expenditures	<u>9,694,105</u>	<u>11,085,730</u>	<u>11,124,255</u>	<u>11,322,868</u>	<u>11,529,922</u>	<u>11,743,902</u>	<u>11,966,363</u>	<u>12,189,488</u>	<u>12,418,225</u>	<u>12,647,853</u>
Excess (deficiency)	3,239,115	\$ 1,929,080	1,962,955	2,081,135	2,197,506	2,313,838	2,430,231	2,553,772	2,680,615	2,814,792
Growth in General Fund, restricted CIP, and Bldg. Bldg & Maint. Fund Reserves	<u>200,715</u>	<u>204,635</u>	<u>208,790</u>	<u>212,925</u>	<u>217,155</u>	<u>221,480</u>	<u>225,900</u>	<u>230,420</u>	<u>235,045</u>	<u>239,770</u>
<b>TOTAL (available for CIP)</b>	<b>\$ 3,038,400</b>	<b>\$ 1,724,445</b>	<b>\$ 1,754,165</b>	<b>\$ 1,868,210</b>	<b>\$ 1,980,351</b>	<b>\$ 2,092,358</b>	<b>\$ 2,204,331</b>	<b>\$ 2,323,352</b>	<b>\$ 2,445,570</b>	<b>\$ 2,575,022</b>