



**CITY OF WESTLAKE VILLAGE
TWO-YEAR BUDGET
2019-20 & 2020-21**



City of Westlake Village

ADOPTED BUDGET DOCUMENT

FISCAL YEARS

2019-20
and
2020-21

Mayor Ned Davis
Mayor Pro Tem Kelly Honig
Councilmember Brad Halpern
Councilmember Ray Pearl
Councilmember Susan McSweeney

ADMINISTRATIVE OFFICIALS

Rob de Geus, City Manager
Terence Boga, City Attorney
Robert S. Biery, City Treasurer
Audrey Brown, Assistant City Manager
Daniel Jordan, Finance Director

CITY OF WESTLAKE VILLAGE ADOPTED BUDGET 2019-20 & 2021-21

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**Budget
Transmittal
Memorandum**

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

MEMORANDUM

CITY OF WESTLAKE VILLAGE

June 12, 2019

TO: Mayor and City Council

FROM: Rob de Geus, City Manager

SUBJECT: CONSIDERATION OF PRELIMINARY CITY BUDGET (FISCAL YEARS 2019-20 AND 2020-21)

INTRODUCTION

Attached for the City Council's review is the preliminary City budget for Fiscal Years 2019-20 and 2020-21. This is the twenty-seventh 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 thirteen 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 2019-20 General Fund reserve will be adjusted 5.0% - higher than the 2.25% adjustment in previous years – thereby creating a revised uncommitted reserve of \$6,734,440. The restricted CIP Fund reserve will be adjusted by 2.25%, resulting in a balance of \$1,790,605 as of June 30, 2020.

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 2018-19

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 budgeted appropriations. With respect to the General Fund, it is estimated that year-end expenditures will total \$11.1 million.

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; and the near-completion of the Lindero Sidewalk Beautification project.

One other notable FY 2018-19 budgetary item concerned the City’s disaster response and recovery costs related to the Wolsey Fire and subsequent storm/debris flow events. As part of the FY 2018-19 Mid-Year Budget Report, the City Council appropriated nearly \$1.1 million for these disaster-related costs, and staff continues to work with the City’s insurance provider and the Federal Emergency Management Agency (FEMA) for reimbursement of all eligible disaster-related expenses.

As noted in the revenue section contained in this report, several revenue sources continued to dominate the General Fund in FY 2018-19 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 \$13.8 million.

With FY 2018-19 General Fund revenues anticipated to exceed General Fund expenditures by \$2.7 million, and consistent with City’s Financial and CIP reserve policies, the City expects to transfer roughly \$2.49 million to the Unrestricted Capital Improvement Program (CIP) Fund.

Fiscal Year 2019-20

The proposed FY 2019-20 Citywide (all funds) expenditure budget totals \$21.1 million. The General Fund, which is the City’s primary operating fund and largest component of the overall spending plan, is proposed at \$13,565,875, or 64.2% of the total.

At \$13.57 million, the proposed FY 2019-20 General Fund expenditure budget exceeds last year’s (FY 2018-19) budget of \$11.09 million by \$2.48 million, or roughly 22.4%. Much of this significant year-over-year increase – about \$1.8 million of the total – is concentrated in just a few specific items, which include:

- **Accelerated Paydown of the City Pension Plan’s Unfunded Accrued Liability.** In order to achieve interest cost savings of nearly \$2 million over the next 25 years, and consistent with City Council direction provided at its April 24th Budget Workshop, the budget includes the first-year “down payment” of \$1 million to accelerate the paydown of the City pension plan’s Unfunded Accrued Liability (UAL). Under the previous UAL amortization schedule, last year’s payment toward the UAL was \$112,546, so the \$1 million FY 2019-20 payment represents an increase of \$887,454;

- **Sheriff Services Rates.** Under the City’s contract for law enforcement services with the Los Angeles County Sheriff’s Department, the City’s proposed FY 2019-20 budget for sheriff services is \$3.15 million, compared to last year’s budget of \$2.7 million. This \$455,000 increase is due to a 4.91% increase in contract rates, as well as a 0.5% increase in the liability trust fund surcharge, both of which apply to all LA County Sheriff service contract cities. In addition, the FY 2019-20 proposed budget includes the shift of one of the City’s Deputy Sheriff Service Units from the lower-rate COPS program structure to a standard rate structure;
- **Park Maintenance.** The proposed budget for park maintenance – specifically, maintenance of the Community Park and certain small-scale park improvements in other City parks (e.g., the Dog Park) – totals \$1,000,345. This is nearly \$307,000 higher than last year’s budget for these park maintenance items; and
- **Shift of Personnel Costs from the Assessment Districts to the General Fund.** In last year’s budget and in prior years, the City fully funded two part-time Public Works Inspectors through the Landscape Maintenance Assessment Districts and the Lighting Assessment District. In the proposed FY 2019-20 budget, 90% of these personnel costs have been shifted to the General Fund (50% to the Public Works Department; 40% to the Parks and Recreation Department). Moreover, the budget proposes converting one of these part-time positions to full-time, with that full-time position title being “Lead Public Services Inspector.” In total, this shift in personnel costs would increase General Fund expenditures by \$151,250 compared to the previous year.

Other noteworthy budget items include: pre-funding (sixth-year) of the City’s OPEB (Other Post-Employment Benefits”) unfunded liability for medical retiree obligations (\$151,000); operation of the Village Trolley service (\$64,000); and funding for a July 4th fireworks event (\$110,000).

On the revenue side, it is anticipated that next year’s projected General Fund revenue of \$13.96 million will exceed General Fund expenditures by \$395,860. Taking into account a 5.0% adjustment in the General Fund reserve level, the remaining excess revenue or “surplus” totaling \$75,170 will be transferred to three reserve funds: the restricted and unrestricted CIP Funds as well as the Building Maintenance and Replacement Fund.

Fiscal Year 2020-21

At this time, no major changes in spending priorities in the City’s operating budget are proposed in FY 2020-21. 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 \$514,075. After adjusting both the General Fund and the restricted CIP Fund reserves by 5.0% and 2.25%, respectively, it is anticipated that \$177,355 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 2018-19), it is estimated the City will receive \$13.84 million in General Fund revenue, a figure which exceeds the original budget by 6.4%, or \$828,340. This is due primarily to higher than anticipated receipts associated with building permits and investment revenue. As for other significant General Fund revenue sources, property taxes (\$2,193,505), and vehicle license “in-lieu” fees (\$869,995) are projected to slightly exceed the budget.

Looking ahead to FY 2019-20, 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 \$13.96 million next year.

In reviewing projected restricted revenues, there will likely be little change in receipts from the current year with the exception of a significant reduction monies from the Measure M Regional program, which the City is allocating toward the Lindero Sidewalk Beautification project. (This project will be substantially complete by the end of FY 2018-19.)

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 thirteen full-time staff positions, along with the City Attorney’s contract costs. Proposed departmental expenses total \$1.78 million representing 13.1% 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: a first-year “down payment” of \$1 million to accelerate the paydown of City pension plan’s Unfunded Accrued Liability (UAL); the annual debt service (\$1,137,220) for the City’s outstanding debt financing (the 2015 Certificates of Participation); and an appropriation of \$151,000 is earmarked for the continued pre-funding of the City’s “Other Post-Employment Benefits” (OPEB) unfunded liability (for retiree medical obligations). Finally, this department includes a line item to undertake on-going maintenance and improvement of facilities at the Civic Center (\$85,000).

Public Safety. Public safety charges, proposed at \$3.4 million, continue to represent the largest share of General Fund operating costs at roughly 24.3% of the total. The FY 2019-20 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 4.91% 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 (\$500,000) to assist with engineering and building and safety services, respectively. Ongoing 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 (\$195,000) is reflected to continue the process of completing the North Business Park Specific Plan. Lastly, an appropriation (\$25,000) 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 (\$100,000); street markings and striping (\$30,000); contract traffic engineering services (\$103,100); encroachment permit processing (\$50,000); and street sweeping services (\$127,020). 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. This departmental budget includes funding 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 (\$338,500) involving the annual City celebration, "TGIF" series, and 4th 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.

Special Programs. Funding has been set aside for the subsidized taxi service (\$141,010) and Westlake Transit (\$313,800) which use a combination of Proposition A and C funds coupled with fare box revenues. Additionally, an appropriation (\$64,000) 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 \$5.25 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 24 projects are included in the FY 2019-20 CIP budget.

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:

Project Category	Budget
CIP	
Recurring Projects	\$ 1,540,000
Park Improvements	\$ 1,030,000
Streetscape Projects	\$ 900,000
"Other" Projects	\$ 1,780,000
CIP Total	\$ 5,250,000
ASFP	\$ 270,000
Total - CIP & ASFP	\$ 5,520,000

Further details and descriptions of these category 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 each fiscal year. Therefore, based on an adjustment of 5.0%, the General Fund reserve level as of June 30, 2020 will total \$6,734,440. Taking into account General Fund operating revenues and expenditures next year, it is expected that \$10,770 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 \$1,790,605 as of June 30, 2020. This adjustment of \$39,400 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 2019-20 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; (9) ten-year forecast examining General Fund revenues and expenditures in the operating budget; and (10) the Five-Year Capital Improvement Program (Five-Year CIP).

EXECUTIVE SUMMARY

EXECUTIVE SUMMARY
CITY BUDGET
FISCAL YEAR 2019-20

OVERVIEW

- FY 2019-20 and FY 2020-21 City budget represents twenty-seventh multi-year budget document prepared by staff.
- Incorporates Financial Reserve Policy, and provides a 5.0% adjustment in FY 2019-20 General Fund reserve level.
- Expenditures for all funds and programs (consolidated budget) total \$21,132,760 for FY 2019-20.

GENERAL FUND EXPENDITURES

- General Fund expenditures pegged at \$13,565,875.

REVENUES

- Revenues for all funds estimated to total \$16,764,020.
- General Fund revenues estimated to total \$13,961,735.
- Various Restricted Fund revenues estimated to total \$2,828,600.
- Sales and Use Tax estimated to total \$4,849,590, representing 34.7% of all General Fund revenues.

DEPARTMENTAL EXPENDITURE HIGHLIGHTS

- Public Safety Department appropriations of \$3.4 million represent the largest share of General Fund operating costs, with the Public Safety budget increasing approximately 17% over last year's budget due to increases in Los Angeles County Sheriff rates.
- Administrative Department expenditures total \$1,781,420, or 13.1% of General Fund operating expenses.
- Funding for Community Services Grant Program totals \$100,000.
- Public Works Department, together with the Parks and Recreation Department, reflects personnel costs previously funded entirely through the City's Landscape and Lighting Assessment Districts, as well as the conversion of one previously part-time Public Works Inspector to a full-time position.
- Includes an appropriation of \$79,200 to cover the costs of Sunday Library hours.
- Includes appropriation of \$151,000 representing sixth-year pre-funding of City's "Other Post-Employment Benefits" (OPEB) unfunded liability (for retiree medical obligations).
- Includes the first-year "down payment" of \$1 million to accelerate the paydown of the City pension plan's Unfunded Accrued Liability (UAL) to achieve significant interest cost savings.

CAPITAL IMPROVEMENT PROGRAM (CIP) & Arterial System Finance Program (ASFP)

- CIP budget totals \$5,250,000 and includes four components: (1) recurring projects (\$1,540,000); (2) park improvements (\$1,030,000); (3) streetscape projects (\$900,000); and (4) "other" projects (\$1,780,000). A total of 24 CIP projects are budgeted for FY 2019-20.
- 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: \$6,734,440.
- Restricted Capital Improvement Program Fund: \$1,790,605.
- Unrestricted Capital Improvement Program Fund: \$8,748,770.
- Building Maintenance and Replacement Fund: \$614,700.
- Landscaping Assessment District Fund: \$156,100.
- Lighting Assessment District Fund: \$456,615.

EXPENDITURE SUMMARY

CITY OF WESTLAKE VILLAGE

SUMMARY OF EXPENDITURES

Exhibit 1

EXPENDITURES BY DEPARTMENT/PROGRAM						
Department	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
Legislative	\$ 146,100	\$ 188,505	\$ 164,510	\$ 23,995	\$ 157,175	\$ 177,585
Administration	1,746,575	1,922,095	1,885,235	36,860	1,781,420	1,840,335
City General	2,061,215	2,162,135	2,178,945	(16,810)	3,350,020	2,764,470
Public Safety	2,695,370	2,902,100	2,894,340	7,760	3,393,890	3,557,555
Development Services	1,595,180	1,807,180	1,848,860	(41,680)	1,912,040	2,099,040
Public Works	515,235	868,190	886,190	(18,000)	711,345	738,250
Parks & Recreation	938,260	2,475,330	2,513,995	(38,665)	2,257,790	2,323,315
Special Programs	565,695	739,100	584,980	154,120	735,410	703,100
Library	140,310	194,480	193,480	1,000	220,200	226,600
Landscaping District	732,830	726,080	766,880	(40,800)	770,650	785,490
Street Lighting District	267,045	303,900	304,730	(830)	322,820	329,205
Capital	8,291,740	10,321,560	8,275,545	2,046,015	5,250,000	5,761,000
ASFP	162,580	270,000	27,425	242,575	270,000	50,000
TOTAL EXPENDITURES	\$ 19,858,135	\$ 24,880,655	\$ 22,525,115	\$ 2,355,540	\$ 21,132,760	\$ 21,355,945

EXPENDITURES BY TYPE						
Expenditure Type	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
Personnel	\$ 2,277,945	\$ 2,570,600	\$ 2,562,505	\$ 8,095	\$ 2,483,245	\$ 2,621,240
Materials/Operations	7,821,700	10,175,845	10,187,550	(11,705)	11,585,970	11,386,735
Capital Outlay/Projects	8,620,530	10,999,310	8,640,160	2,359,150	5,926,325	6,209,500
Subtotal - Operations	\$ 18,720,175	\$ 23,745,755	\$ 21,390,215	\$ 2,355,540	\$ 19,995,540	\$ 20,217,475
Debt Service	1,137,960	1,134,900	1,134,900	-	1,137,220	1,138,470
TOTAL EXPENDITURES	\$ 19,858,135	\$ 24,880,655	\$ 22,525,115	\$ 2,355,540	\$ 21,132,760	\$ 21,355,945

CITY OF WESTLAKE VILLAGE

SUMMARY COMPARISON OF EXPENDITURES

Exhibit 2

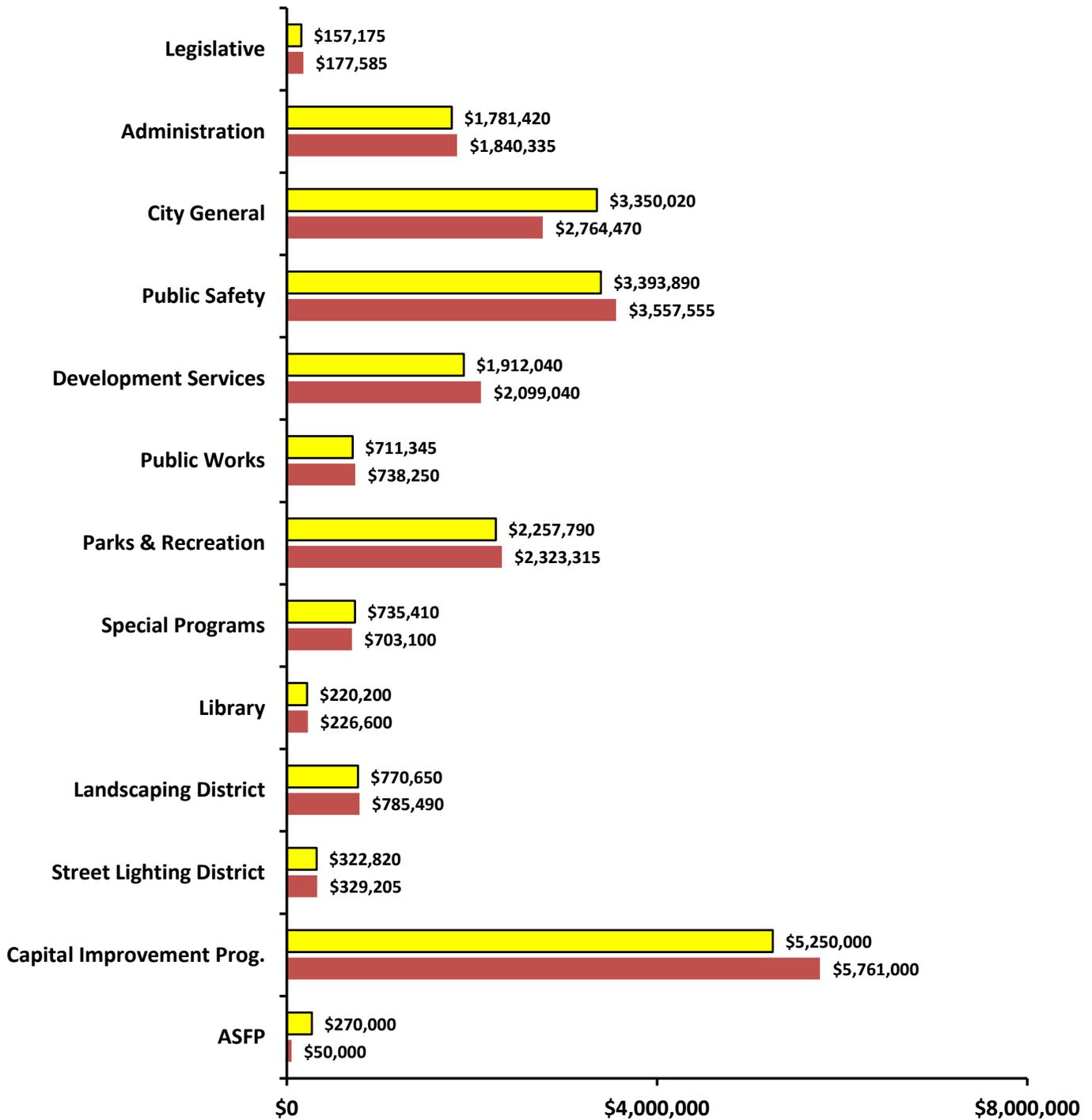
EXPENDITURES BY DEPARTMENT/PROGRAM						
Department	2017-18 Actual	2018-19 Budget	2018-19 Estimate	2019-20 Adopted	% Change 17-18 Actual to 18-19 Est.	% Change 18-19 Budget to 19-20 Pro.
Legislative	\$ 146,100	\$ 188,505	\$ 164,510	\$ 157,175	12.60%	-16.62%
Administration	1,746,575	1,922,095	1,885,235	1,781,420	7.94%	-7.32%
City General	2,061,215	2,162,135	2,178,945	3,350,020	5.71%	54.94%
Public Safety	2,695,370	2,902,100	2,894,340	3,393,890	7.38%	16.95%
Development Services	1,595,180	1,807,180	1,848,860	1,912,040	15.90%	5.80%
Public Works	515,235	868,190	886,190	711,345	72.00%	-18.07%
Parks & Recreation	938,260	2,475,330	2,513,995	2,257,790	167.94%	-8.79%
Special Programs	565,695	739,100	584,980	735,410	3.41%	-0.50%
Library	140,310	194,480	193,480	220,200	37.89%	13.23%
Landscaping District	732,830	726,080	766,880	770,650	4.65%	6.14%
Street Lighting District	267,045	303,900	304,730	322,820	14.11%	6.23%
Capital	8,291,740	10,321,560	8,275,545	5,250,000	-0.20%	-49.14%
ASFP	162,580	270,000	27,425	270,000	-83.13%	0.00%
TOTAL EXPENDITURES	\$ 19,858,135	\$ 24,880,655	\$ 22,525,115	\$ 21,132,760	13.43%	-15.06%

DEPARTMENT EXPENDITURES (All Funds)

SUMMARY OF EXPENDITURES FY 2019-20 & FY 2020-21

Exhibit 3

■ FY 2019-20: total is \$21,132,760 ■ FY 2020-21: total is \$21,355,945



REVENUE SUMMARY

CITY OF WESTLAKE VILLAGE

REVENUE PROJECTIONS

Exhibit 4

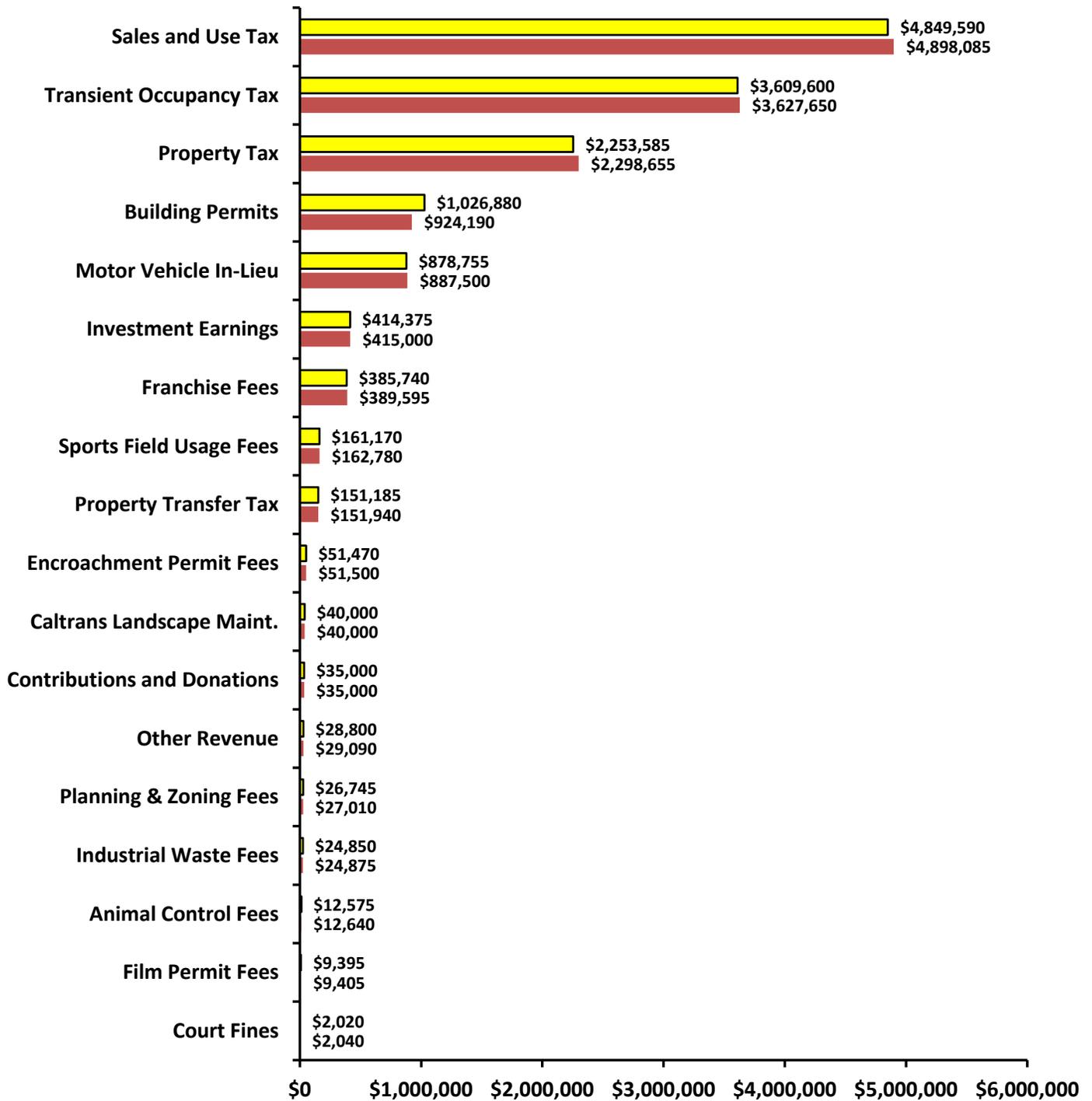
Acct #.	Account Name	2017-18 Actual	2018-19 Budget	2018-19 Estimate	2019-20 Adopted	2020-21 Proposed
GENERAL FUND REVENUE						
01-3110	Property Tax	\$ 2,297,400	\$ 2,146,845	\$ 2,193,505	\$ 2,253,585	\$ 2,298,655
01-3111	Property Transfer Tax	163,785	134,440	150,435	151,185	151,940
01-3120	Sales and Use Tax	4,304,650	4,752,005	4,754,500	4,849,590	4,898,085
01-3131	Transient Occupancy Tax	3,943,355	3,588,330	3,591,640	3,609,600	3,627,650
01-3133	Franchise Fees	396,145	379,245	381,920	385,740	389,595
01-3211	Animal Control Fees	12,905	12,000	12,510	12,575	12,640
01-3219	Encroachment Permit Fees	67,935	35,955	47,610	51,470	51,500
01-3220	Building Permits	1,376,585	608,115	1,140,975	1,026,880	924,190
01-3221	Industrial Waste Fees	25,745	23,025	24,825	24,850	24,875
01-3223	Film Permit Fees	13,400	8,500	9,385	9,395	9,405
01-3323	Motor Vehicle In-Lieu	902,045	865,790	869,995	878,755	887,500
01-3410	Planning & Zoning Fees	29,550	23,770	26,610	26,745	27,010
01-3424	Sports Field Usage Fees	148,670	125,000	159,575	161,170	162,780
01-3425	Caltrans Landscape Maint.	40,765	45,000	40,500	40,000	40,000
01-3520	Court Fines	2,450	2,065	2,000	2,020	2,040
01-3610	Investment Earnings	303,030	239,700	408,650	414,375	415,000
01-3688	Contributions and Donations	-	-	-	35,000	35,000
01-3690	Other Revenue	37,950	25,025	28,515	28,800	29,090
TOTAL GENERAL FUND REV.		\$ 14,066,365	\$ 13,014,810	\$ 13,843,150	\$ 13,961,735	\$ 13,986,955
RESTRICTED FUND REVENUE						
02-3326	Gas Tax - 2106	\$ 32,080	\$ 32,730	\$ 32,425	\$ 32,255	\$ 32,580
02-3327	Gas Tax - 2107	59,115	59,785	61,435	61,060	61,670
02-3328	Gas Tax - 2107.5	2,000	2,000	2,000	2,000	2,000
02-3329	Gas Tax - 2105	45,420	48,190	46,775	46,495	46,960
02-3330	Gas Tax - 2103	32,595	64,170	29,650	71,285	72,000
02-3334	Gas Tax - Repay	9,515	9,515	9,425	9,425	9,425
03-3124	Senior Taxi	9,575	9,000	9,000	9,000	9,000
03-3313	Proposition C Local Return	129,225	135,800	135,800	143,865	145,305
04-3510	Traffic Safety Fines	35,320	19,000	29,670	28,000	28,000
05-3314	TDA - Article 3	5,475	5,690	5,690	6,235	6,235
06-3121	Proposition A Local Return	156,390	163,800	163,800	173,445	175,180
06-3123	Westlake Transit	41,335	38,000	38,000	38,380	38,765
10-3628	Highway Bridge Program	4,990	243,460	-	-	-
12-3692	Air Quality (AB 2766)	10,570	10,500	10,500	10,500	10,500
12-3701	Air Quality Grant	-	50,000	50,000	-	-
13-3426	Recycling Fees	167,520	165,635	166,125	167,785	168,625
15-3694	COPS	139,415	100,000	148,745	100,000	100,000
18-3695	CDBG	14,685	24,255	24,255	25,000	25,000
22-3710	Assessment - Street Lighting	355,430	343,865	355,425	355,855	355,855
23-3710	Assessment - Landscaping	757,945	728,035	757,380	762,960	774,790
25-3315	Prop A Park Bond	32,500	24,900	25,400	4,770	-
25-3316	Measure A Parks	-	-	-	40,445	40,445
29-3750	County Park Grant	58,440	-	-	-	-
30-3730	MTA Transportation Grant	168,315	164,135	-	270,000	50,000
32-3624	Measure R Local Return	97,160	101,920	101,920	107,900	108,980
35-3630	Measure M Local Return	88,050	115,505	115,505	122,285	123,510
36-3631	Measure M Regional Imp.	-	4,346,200	4,271,200	75,000	-
37-3333	Road Maint & Rehab/SB1	49,045	138,995	132,535	138,340	139,725
3610	Investment Earnings	19,440	-	25,950	26,315	26,355
TOTAL RESTRICTED FUND REV.		\$ 2,521,550	\$ 7,145,085	\$ 6,748,610	\$ 2,828,600	\$ 2,550,905
TOTAL REVENUE - ALL FUNDS		\$ 16,587,915	\$ 20,159,895	\$ 20,591,760	\$ 16,790,335	\$ 16,537,860

GENERAL FUND REVENUES

SUMMARY OF GENERAL FUND REVENUES FY 2019-20 & 2020-21

Exhibit 5

■ FY 2019-20: total is \$13,961,735 ■ FY 2020-21: total is \$13,986,955

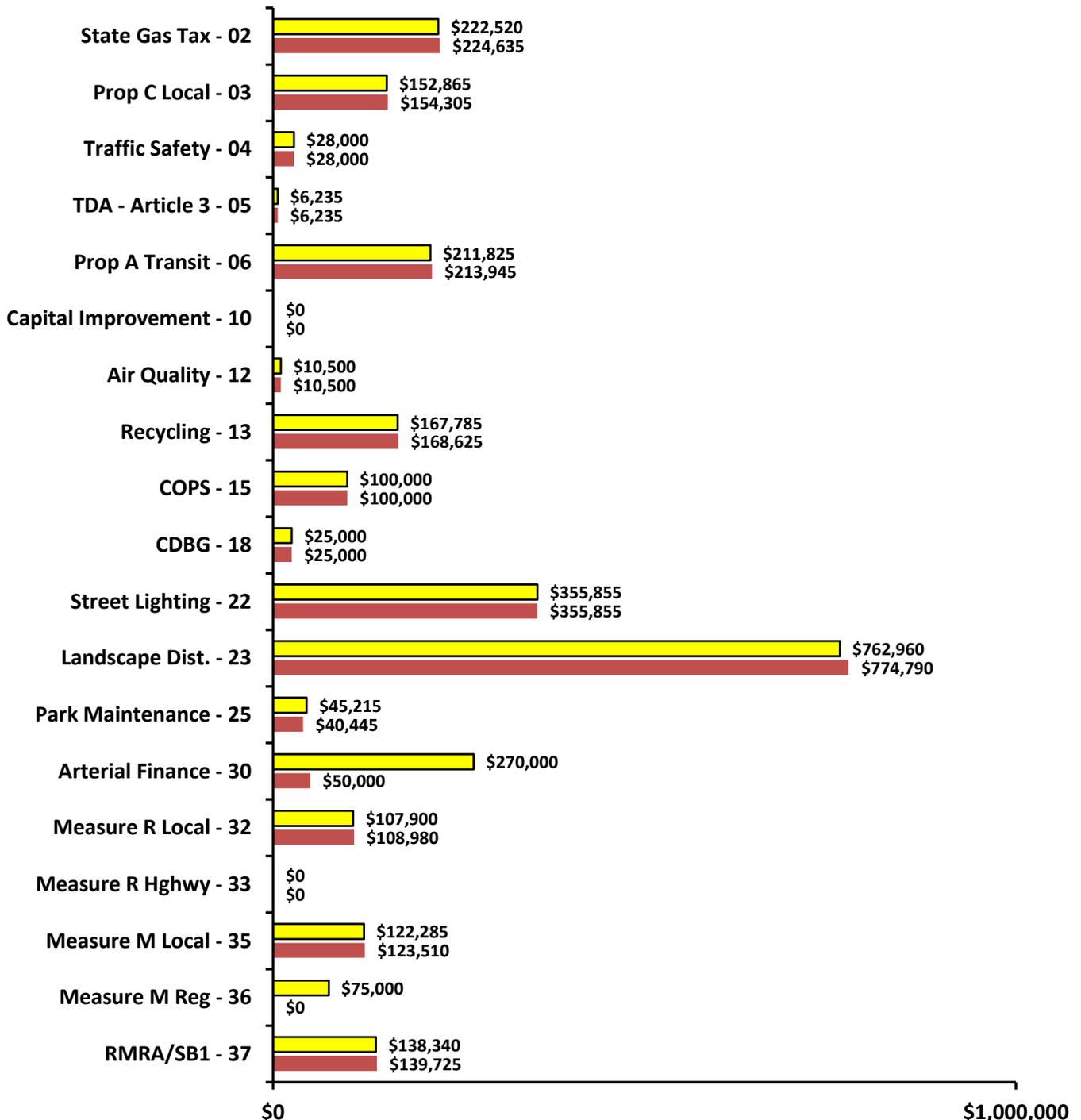


RESTRICTED FUND REVENUES (by Fund)

SUMMARY OF RESTRICTED REVENUES FY 2019-20 & 2020-21

Exhibit 6

■ FY 2019-20: total is \$2,828,600 ■ FY 2020-21: total is \$2,550,905



PROJECTED FUND BALANCES

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

Exhibit 7

Fund #	Fund Name	Actual 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	\$13,843,150	\$(2,556,295)	-	-	\$ 11,145,720	\$ 6,413,750
02	State Gas Tax	68,210	181,710	-	-	-	249,920	-
03	Prop C Local	-	144,800	-	-	-	92,100	52,700
04	Traffic Safety	-	29,670	-	-	-	19,000	10,670
05	TDA - Article 3	-	5,690	-	-	-	5,690	-
06	Prop A Transit	-	201,800	-	-	-	201,800	-
08	Traffic Signal	88,775	-	-	(70,000)	-	-	18,775
10	Capital Improvement (CIP)	-	-	-	-	-	-	-
	Restricted CIP	1,712,705	-	38,500	-	-	-	1,751,205
	Unrestricted CIP	14,391,065	-	2,492,795	-	4,731,160	8,275,545	13,339,475
12	Air Quality	58,290	60,500	-	(30,000)	-	14,900	73,890
13	Recycling	132,105	166,125	-	-	-	150,615	147,615
14	Surface Transport	-	-	-	-	-	-	-
15	COPS	-	148,745	-	-	-	148,745	-
18	CDBG	-	24,255	-	-	-	24,255	-
22	Street Lighting	587,885	355,425	-	(10,000)	-	304,730	628,580
23	Landscape Dist.	173,290	757,380	-	-	-	766,880	163,790
25	Park Maintenance	-	25,400	-	-	-	22,250	3,150
29	County Grants	-	-	-	-	-	-	-
30	Arterial Finance	(656,910)	-	-	-	-	27,425	(684,335) ⁽²⁾
31	Bldg Maint/Repl	564,700	-	25,000	-	-	-	589,700
32	Measure R Local	-	101,920	-	(101,920)	-	-	-
33	Measure R Hghwy	(298,000)	-	-	-	-	-	(298,000) ⁽²⁾
35	Measure M Local	-	115,505	-	(115,505)	-	-	-
36	Measure M Reg	-	4,271,200	-	(4,271,200)	-	-	-
37	RMRA-SB1	-	132,535	-	(132,535)	-	-	-
50	Disaster	-	-	-	-	-	1,075,540	(1,075,540)
Total		\$23,094,730	\$20,565,810⁽¹⁾	\$ -	\$ (4,731,160)	\$ 4,731,160	\$22,525,115	\$21,135,425

NOTES:

(1) This total does not include the projected \$25,950 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 2019-20**

Exhibit 8

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	\$13,961,735	\$ (75,170)	-	-	\$ 13,565,875	\$ 6,734,440
02	State Gas Tax	-	222,520	-	-	-	222,520	-
03	Prop C Local	52,700	152,865	-	-	-	151,365	54,200
04	Traffic Safety	10,670	28,000	-	-	-	19,600	19,070
05	TDA - Article 3	-	6,235	-	-	-	5,700	535
06	Prop A Transit	-	211,825	-	-	-	209,445	2,380
08	Traffic Signal	18,775	-	-	-	-	-	18,775
10	Capital Improvement (CIP)	-	-	-	-	-	-	-
	Restricted CIP	1,751,205	-	39,400	-	-	-	1,790,605
	Unrestricted CIP	13,339,475	-	10,770	-	648,525	5,250,000	8,748,770
12	Air Quality	73,890	10,500	-	-	-	21,900	62,490
13	Recycling	147,615	167,785	-	-	-	152,670	162,730
14	Surface Transport	-	-	-	-	-	-	-
15	COPS	-	100,000	-	-	-	100,000	-
18	CDBG	-	25,000	-	-	-	25,000	-
22	Street Lighting	628,580	355,855	-	(205,000)	-	322,820	456,615
23	Landscape Dist.	163,790	762,960	-	-	-	770,650	156,100
25	Park Maintenance	3,150	45,215	-	-	-	45,215	3,150
29	County Grants	-	-	-	-	-	-	-
30	Arterial Finance	(684,335)	270,000	-	-	-	270,000	(684,335) ⁽²⁾
31	Bldg Maint/Repl	589,700	-	25,000	-	-	-	614,700
32	Measure R Local	-	107,900	-	(107,900)	-	-	-
33	Measure R Hghwy	(298,000)	-	-	-	-	-	(298,000) ⁽²⁾
35	Measure M Local	-	122,285	-	(122,285)	-	-	-
36	Measure M Reg	-	75,000	-	(75,000)	-	-	-
37	RMRA-SB1	-	138,340	-	(138,340)	-	-	-
50	Disaster	(1,075,540)	-	-	-	-	-	(1,075,540)
Total		\$21,135,425	\$16,764,020 ⁽¹⁾	\$ -	\$ (648,525)	\$ 648,525	\$21,132,760	\$16,766,685

NOTES:

(1) This total does not include the projected \$25,315 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 2020-21**

Exhibit 9

Fund #	Fund Name	Projected Balance 7/1/20	Projected Revenues	General Fund Transfers	Restricted Fund Transfers Out	Restricted Fund Transfers In	Projected Expenditures	Estimated Balance 6/30/21
01	General	\$ 6,734,440	\$13,986,955	\$ (177,355)	-	-	\$ 13,472,880	\$ 7,071,160
02	State Gas Tax	-	224,635	-	-	-	230,500	(5,865)
03	Prop C Local	54,200	154,305	-	-	-	149,500	59,005
04	Traffic Safety	19,070	28,000	-	-	-	20,200	26,870
05	TDA - Article 3	535	6,235	-	-	-	5,700	1,070
06	Prop A Transit	2,380	213,945	-	-	-	210,000	6,325
08	Traffic Signal	18,775	-	-	-	-	-	18,775
10	Capital Improvement (CIP)	-	-	-	-	-	-	-
	Restricted CIP	1,790,605	-	40,370	-	-	-	1,830,975
	Unrestricted CIP	8,748,770	-	111,985	-	372,215	5,761,000	3,471,970
12	Air Quality	62,490	10,500	-	-	-	21,900	51,090
13	Recycling	162,730	168,625	-	-	-	154,125	177,230
14	Surface Transport	-	-	-	-	-	-	-
15	COPS	-	100,000	-	-	-	100,000	-
18	CDBG	-	25,000	-	-	-	25,000	-
22	Street Lighting	456,615	355,855	-	-	-	329,205	483,265
23	Landscape Dist.	156,100	774,790	-	-	-	785,490	145,400
25	Park Maintenance	3,150	40,445	-	-	-	40,445	3,150
29	County Grants	-	-	-	-	-	-	-
30	Arterial Finance	(684,335)	50,000	-	-	-	50,000	(684,335) ⁽²⁾
31	Bldg Maint/Repl	614,700	-	25,000	-	-	-	639,700
32	Measure R Local	-	108,980	-	(108,980)	-	-	-
33	Measure R Hghwy	(298,000)	-	-	-	-	-	(298,000) ⁽²⁾
35	Measure M Local	-	123,510	-	(123,510)	-	-	-
36	Measure M Reg	-	-	-	-	-	-	-
37	RMRA-SB1	-	139,725	-	(139,725)	-	-	-
50	Disaster	(1,075,540)	-	-	-	-	-	(1,075,540)
Total		\$16,766,685	\$16,511,505 ⁽¹⁾	\$ -	\$ (372,215)	\$ 372,215	\$21,355,945	\$11,922,245

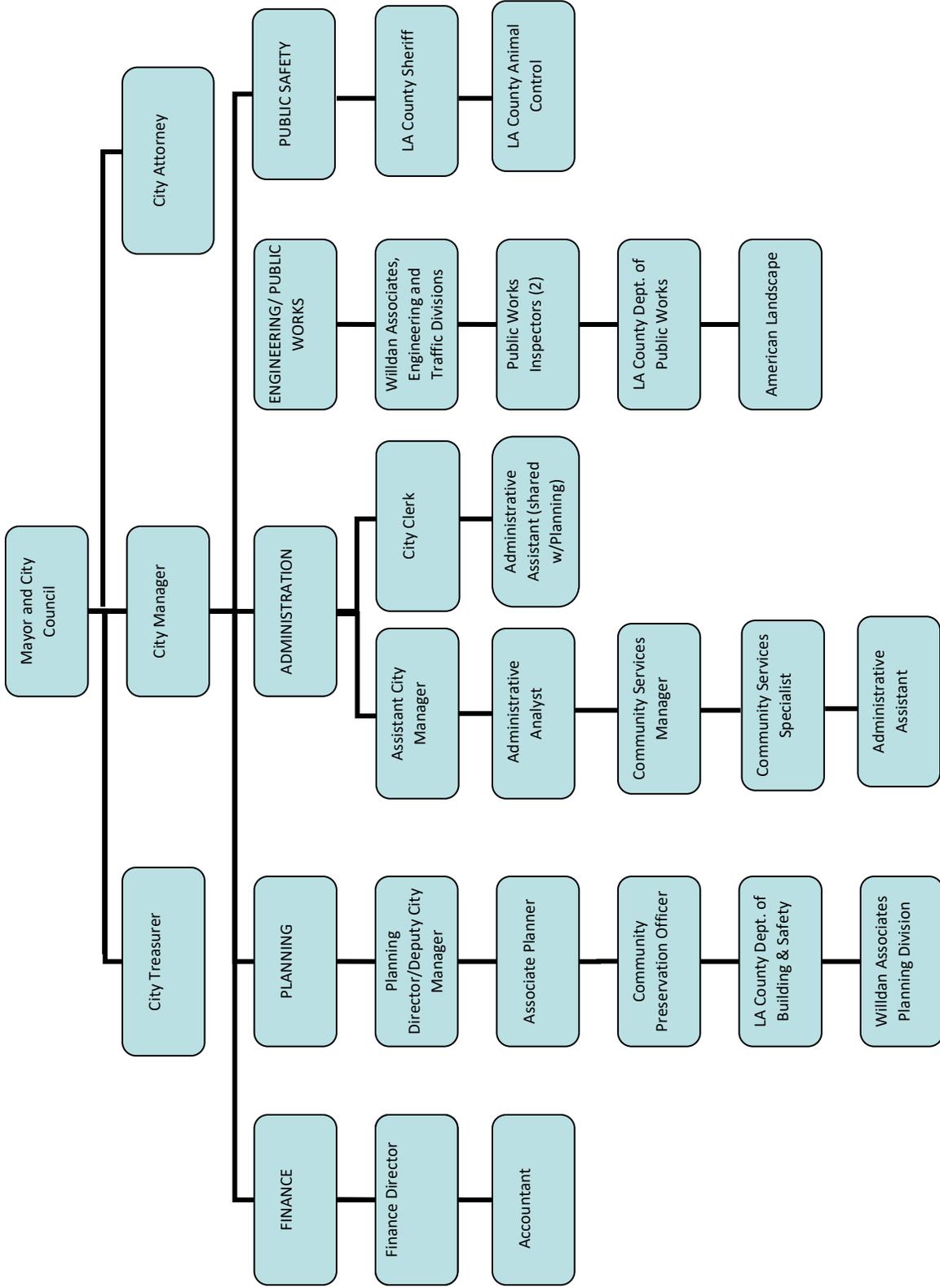
NOTES:

(1) This total does not include the projected \$26,355 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.

Organizational Chart

CITY OF WESTLAKE VILLAGE ORGANIZATIONAL CHART



Departmental Expenditure Detail

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY AND NARRATIVE

Department: LEGISLATIVE

Account: 4110

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 130,690	\$ 135,005	\$ 129,060	\$ 5,945	\$ 130,425	\$ 133,835
Operations Expense	15,410	53,000	35,200	17,800	26,500	43,500
Capital Outlay	-	500	250	250	250	250
TOTAL DEPARTMENTAL COSTS	\$ 146,100	\$ 188,505	\$ 164,510	\$ 23,995	\$ 157,175	\$ 177,585

DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 157,175	\$ 177,585
TOTAL FUNDING SOURCES	\$ 157,175	\$ 177,585

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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
014 Stipend	\$ 18,000	\$ 18,000	\$ 18,300	\$ (300)	\$ 18,000	\$ 18,000
021 Retirement	3,180	3,255	3,150	105	1,965	2,110
030 Medical Insurance	108,905	113,050	106,985	6,065	109,810	113,075
040 Workers' Compensation	400	450	450	-	400	400
042 Unemployment Insurance	-	-	-	-	-	-
043 Medicare	205	250	175	75	250	250
Total Employee Services:	\$ 130,690	\$ 135,005	\$ 129,060	\$ 5,945	\$ 130,425	\$ 133,835
OPERATIONS EXPENSE						
170 Meetings & Conferences	\$ 11,680	\$ 15,000	\$ 13,445	\$ 1,555	\$ 15,000	\$ 15,000
172 Mileage Reimbursement	155	-	-	-	-	-
190 Election Expense	1,075	28,000	16,000	12,000	1,500	18,500
320 Special Departmental Expense	2,500	10,000	5,755	4,245	10,000	10,000
Total Operating Expenses:	\$ 15,410	\$ 53,000	\$ 35,200	\$ 17,800	\$ 26,500	\$ 43,500
CAPITAL OUTLAY						
430 Office Furniture & Equipment	\$ -	\$ 500	\$ 250	\$ 250	\$ 250	\$ 250
Total Capital Outlay:	\$ -	\$ 500	\$ 250	\$ 250	\$ 250	\$ 250
TOTAL DEPARTMENTAL COSTS:	\$ 146,100	\$ 188,505	\$ 164,510	\$ 23,995	\$ 157,175	\$ 177,585

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 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.

172 Mileage Reimbursement

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

190 Election Expense

Projected FY 2019-20 expenditures reflect anticipated costs associated with preparation for the City election to be held in November, 2020.

320 Special Departmental Expense

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

CAPITAL OUTLAY

430 Office Furniture & Equipment

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

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY AND NARRATIVE

Department: ADMINISTRATION

Account: 4120

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 1,568,260	\$ 1,712,095	\$ 1,685,340	\$ 26,755	\$ 1,564,420	\$ 1,619,835
Operations Expense	178,315	209,500	199,395	10,105	216,500	220,000
Capital Outlay	-	500	500	-	500	500
TOTAL DEPARTMENTAL COSTS	\$ 1,746,575	\$ 1,922,095	\$ 1,885,235	\$ 36,860	\$ 1,781,420	\$ 1,840,335

DEPARTMENT FUNDING SOURCES

01 General Fund					\$ 1,781,420	\$ 1,840,335
TOTAL FUNDING SOURCES					\$ 1,781,420	\$ 1,840,335

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 and investment of funds, while the Finance Director oversees all of the City's financial operations, including preparation of the annual budget and the comprehensive annual financial report.

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: ADMINISTRATION

Account: 4120

EXPENDITURE CLASSIFICATION	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
010 Salaries - Full-time	\$ 1,080,890	\$ 1,122,790	\$ 1,044,570	\$ 78,220	\$ 1,117,745	\$ 1,151,275
011 Salaries - Part-time	29,315	73,850	114,645	(40,795)	10,000	10,000
013 Overtime	4,815	4,000	27,000	(23,000)	5,000	5,150
014 Stipend	1,500	3,600	3,600	-	3,600	3,600
021 Retirement	209,595	234,490	254,910	(20,420)	172,515	188,015
030 Medical Insurance	152,020	183,080	156,675	26,405	180,035	184,625
040 Workers' Compensation	24,875	25,995	25,995	-	24,290	25,015
042 Unemployment Insurance	1,420	1,620	1,620	-	1,440	1,440
043 Medicare	32,830	34,270	34,880	(610)	31,195	32,115
045 Deferred Compensation	15,400	13,800	9,220	4,580	9,000	9,000
050 Auto and Insurance Allowance	15,600	14,600	12,225	2,375	9,600	9,600
Total Employee Services:	\$ 1,568,260	\$ 1,712,095	\$ 1,685,340	\$ 26,755	\$ 1,564,420	\$ 1,619,835
OPERATIONS EXPENSE						
110 Contract Svcs - Legal	\$ 136,170	\$ 160,000	\$ 159,990	\$ 10	\$ 160,000	\$ 165,000
112 Contract Svcs - Temp Services	500	500	500	-	500	500
117 Internship Program	2,300	4,000	2,000	2,000	4,000	4,000
140 Memberships	9,510	10,000	9,635	365	10,500	10,500
141 Publications/Subscriptions	-	500	350	150	500	500
170 Meetings & Conferences	26,395	22,500	22,435	65	25,000	26,000
171 Employee Training	1,755	2,500	2,750	(250)	6,500	4,000
172 Mileage Reimbursement	685	1,500	735	765	1,500	1,500
320 Special Departmental Expense	1,000	8,000	1,000	7,000	8,000	8,000
Total Operating Expenses:	\$ 178,315	\$ 209,500	\$ 199,395	\$ 10,105	\$ 216,500	\$ 220,000
CAPITAL OUTLAY						
430 Office Furniture & Equipment	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
Total Capital Outlay:	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
TOTAL DEPARTMENTAL COSTS:	\$ 1,746,575	\$ 1,922,095	\$ 1,885,235	\$ 36,860	\$ 1,781,420	\$ 1,840,335

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.

014 Statutory Stipend

Includes individual stipend totaling \$300 per month for the appointed City Treasurer

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 positions 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

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 administrative services on an as-needed basis throughout the year.

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: ADMINISTRATION

Account: 4120

OPERATIONS EXPENSE (Continued)

117 Internship Program

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

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, Government Finance Officers Association, local service clubs, etc.

141 Publications

Allows for the acquisition of various publications beneficial to the City.

170 Meetings & Conference

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**

Department: CITY GENERAL

Account: 4190

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Operations Expense	\$ 818,610	\$ 915,235	\$ 931,610	\$ (16,375)	\$ 2,077,800	\$ 1,504,000
Capital Outlay	104,645	112,000	112,435	(435)	135,000	122,000
Debt Service	1,137,960	1,134,900	1,134,900	-	1,137,220	1,138,470
TOTAL DEPARTMENTAL COSTS	\$ 2,061,215	\$ 2,162,135	\$ 2,178,945	\$ (16,810)	\$ 3,350,020	\$ 2,764,470

DEPARTMENT FUNDING SOURCES

01 General Fund					<u>\$ 3,350,020</u>	<u>\$ 2,764,470</u>
TOTAL FUNDING SOURCES					\$ 3,350,020	\$ 2,764,470

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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
OPERATIONS EXPENSE						
100 Legal Notices - Advertising	\$ 7,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000	\$ 5,000
111 Contract Svcs - Audit	44,640	37,300	38,000	(700)	47,000	44,000
113 Contract Svcs - Other	153,100	153,350	153,350	-	155,900	160,200
114 Contract Svcs - Data Processing	2,475	3,000	3,000	-	3,000	3,000
120 Insurance Premiums	88,680	132,800	137,415	(4,615)	180,200	198,200
131 Maintenance & Repair	63,385	96,590	96,590	-	86,600	89,200
132 Office & IT Equipment Maintena	55,090	53,000	53,000	-	65,000	65,000
140 Memberships	12,360	11,900	11,900	-	12,800	13,000
141 Publications	7,320	4,500	4,500	-	4,500	4,500
150 Postage	4,325	6,200	6,200	-	6,200	6,400
162 Equipment Rental	19,965	19,000	19,000	-	20,000	21,000
180 Utilities - Water	9,185	11,400	8,600	2,800	9,400	10,500
182 Utilities - Gas & Electric	41,010	46,700	48,200	(1,500)	58,800	60,600
183 Utilities - Telephone	24,785	24,000	24,000	-	25,000	26,000
300 Office Supplies	9,270	8,400	9,500	(1,100)	10,000	10,500
301 Printing	3,115	4,600	4,600	-	5,000	5,000
310 Janitorial Services	27,600	29,895	29,895	-	29,800	30,700
320 Special Departmental Expense	173,415	195,500	206,500	(11,000)	1,279,000	675,000
325 Intergovt/Introgovt Relations	20,675	20,700	20,960	(260)	21,000	21,000
340 Newsletter/Public Info.	51,215	51,400	51,400	-	53,600	55,200
Total Operating Expenses:	\$ 818,610	\$ 915,235	\$ 931,610	\$ (16,375)	\$ 2,077,800	\$ 1,504,000
CAPITAL OUTLAY						
430 Office Furniture & Equipment	\$ 23,855	\$ 29,000	\$ 29,000	\$ -	\$ 30,000	\$ 30,000
431 Telephone Equipment	560	1,500	1,000	500	10,000	2,000
435 Cable TV Equipment	-	2,500	3,435	(935)	10,000	5,000
446 City Hall/Library Project	80,230	79,000	79,000	-	85,000	85,000
Total Capital Outlay:	\$ 104,645	\$ 112,000	\$ 112,435	\$ (435)	\$ 135,000	\$ 122,000
DEBT SERVICE						
452 City Debt Service	\$ 1,137,960	\$ 1,134,900	\$ 1,134,900	\$ -	1,137,220	1,138,470
Total Debt Service:	\$ 1,137,960	\$ 1,134,900	\$ 1,134,900	\$ -	\$ 1,137,220	\$ 1,138,470
TOTAL DEPARTMENTAL COSTS:	\$ 2,061,215	\$ 2,162,135	\$ 2,178,945	\$ (16,810)	\$ 3,350,020	\$ 2,764,470

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 various audits and financial reports, including the annual comprehensive financial audit performed under contract by an outside auditing firm specializing in governmental accounting.

113 Contract Services - Other

Covers the expenses of an outside consulting firm for sales tax and transient occupancy tax audit services in order to detect and correct distribution errors and thereby generate revenue 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 contract services to maintain the City's general accounting and payroll systems, as well as 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. For FY 2019-20, this object code also reflects an appropriation of \$151,000 to continue the pre-funding of the City's "Other Post-Employment Benefits" (OPEB) unfunded liability (for retiree medical obligations). In addition, the FY 2019-20 budget includes \$1 million to accelerate the paydown of the City pension plan's Unfunded Accrued Liability (UAL).

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Operations Expense	\$ 2,693,975	\$ 2,892,600	\$ 2,889,585	\$ 3,015	\$ 3,368,890	\$ 3,532,555
Capital Outlay	1,395	9,500	4,755	4,745	25,000	25,000
TOTAL DEPARTMENTAL COSTS	\$ 2,695,370	\$ 2,902,100	\$ 2,894,340	\$ 7,760	\$ 3,393,890	\$ 3,557,555

DEPARTMENT FUNDING SOURCES

01 General Fund					\$ 3,293,890	\$ 3,457,555
15 COPS Fund					100,000	100,000
TOTAL FUNDING SOURCES					\$ 3,393,890	\$ 3,557,555

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, with services provided out of 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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
OPERATIONS EXPENSE						
251 General Law Enforcement	\$ 780,035	\$ 887,100	\$ 887,100	\$ -	\$ 1,308,030	\$ 1,384,680
252 Traffic Law Enforcement	1,189,120	1,132,000	1,132,000	-	1,318,215	1,384,125
253 Other Law Enforcement	226,805	233,700	233,700	-	272,145	285,750
254 Crossing Guard	44,070	47,300	47,300	-	50,000	52,500
256 Contract Svcs - Animal Control	41,145	42,000	42,000	-	50,000	55,000
257 Contract Svcs - Agriculture	-	500	500	-	500	500
320 Special Departmental Exp.	101,585	100,000	100,000	-	100,000	100,000
330 Emergency Preparedness	2,770	10,000	6,985	3,015	20,000	20,000
333 COPS Program	308,445	440,000	440,000	-	250,000	250,000
Total Operating Expenses:	\$ 2,693,975	\$ 2,892,600	\$ 2,889,585	\$ 3,015	\$ 3,368,890	\$ 3,532,555
CAPITAL OUTLAY						
443 Emergency Equipment	\$ 1,395	\$ 9,500	\$ 4,755	\$ 4,745	\$ 25,000	\$ 25,000
Total Capital Outlay:	\$ 1,395	\$ 9,500	\$ 4,755	\$ 4,745	\$ 25,000	\$ 25,000
TOTAL DEPARTMENTAL COSTS:	\$ 2,695,370	\$ 2,902,100	\$ 2,894,340	\$ 7,760	\$ 3,393,890	\$ 3,557,555

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

	2017-18	2018-19	2018-19	Bud v. Est.	2019-20	2020-21
	Actual	Budget	Estimate	Under/(Over)	Adopted	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 375,315	\$ 428,260	\$ 428,795	\$ (535)	\$ 385,195	\$ 450,290
Operations Expense	1,219,865	1,378,170	1,419,315	(41,145)	1,526,345	1,648,000
Capital Outlay	-	750	750	-	500	750
TOTAL DEPARTMENTAL COSTS	\$ 1,595,180	\$ 1,807,180	\$ 1,848,860	\$ (41,680)	\$ 1,912,040	\$ 2,099,040

DEPARTMENT FUNDING SOURCES

01	General Fund				\$ 1,734,370	\$ 1,919,915
13	Recycling Fund				152,670	154,125
18	CDBG Fund				25,000	25,000
TOTAL FUNDING SOURCES					\$ 1,912,040	\$ 2,099,040

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 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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
010 Salaries - Full-time	\$ 258,505	\$ 269,465	\$ 268,615	\$ 850	\$ 250,875	\$ 289,400
011 Salaries - Part-time	4,905	37,775	37,775	-	33,725	39,705
013 Overtime	2,185	2,000	3,385	(1,385)	2,190	2,575
021 Retirement	48,760	54,040	54,040	-	39,070	48,620
030 Medical Insurance	39,950	40,360	40,360	-	37,205	44,150
040 Workers' Compensation	5,905	6,655	6,655	-	6,055	7,125
042 Unemployment Insurance	300	540	540	-	475	540
043 Medicare	8,805	11,425	11,425	-	10,350	12,175
045 Deferred Compensation	1,200	1,200	1,200	-	1,050	1,200
050 Auto and Insurance Allowance	4,800	4,800	4,800	-	4,200	4,800
Total Employee Services:	\$ 375,315	\$ 428,260	\$ 428,795	\$ (535)	\$ 385,195	\$ 450,290
OPERATIONS EXPENSE						
100 Legal Notices	\$ 420	\$ 150	\$ 700	\$ (550)	\$ 460	\$ 500
140 Memberships	3,385	3,000	3,435	(435)	3,300	3,600
141 Publications/Subscriptions	70	100	70	30	100	100
150 Postage	-	125	125	-	100	125
170 Meetings & Conferences	7,080	5,500	5,500	-	5,500	6,000
171 Employee Training	775	5,000	7,800	(2,800)	900	1,000
172 Mileage Reimbursement	215	1,200	400	800	900	1,000
260 Contract Svcs - Engineering	198,390	264,340	252,215	12,125	204,340	210,000
261 Contract Svcs - Bldg & Safety	476,865	400,000	450,000	(50,000)	500,000	513,550
262 Contract Svcs - Indust. Waste	28,880	45,600	45,600	-	40,000	46,835
266 Contract Svcs - General Plan	3,680	15,000	15,000	-	20,000	50,000
267 Contract Svcs - Spcl Processing	530	9,000	9,000	-	8,000	9,500
269 Bus/Eco Dev - Chamber of Co.	66,875	67,500	67,815	(315)	68,125	70,000
270 Recycling Services	111,005	112,000	112,000	-	112,500	112,750
272 NPDES	208,530	345,000	345,000	-	341,920	347,640
300 Office Supplies	-	250	250	-	100	250
301 Printing	-	150	150	-	100	150
320 Special Departmental Expense	98,480	80,000	80,000	-	195,000	250,000
903 Housing Rehab Program	14,685	24,255	24,255	-	25,000	25,000
Total Operating Expenses:	\$ 1,219,865	\$ 1,378,170	\$ 1,419,315	\$ (41,145)	\$ 1,526,345	\$ 1,648,000
CAPITAL OUTLAY						
430 Office Furniture & Equipment	\$ -	\$ 750	\$ 750	\$ -	\$ 500	\$ 750
Total Capital Outlay:	\$ -	\$ 750	\$ 750	\$ -	\$ 500	\$ 750
TOTAL DEPARTMENTAL COSTS:	\$ 1,595,180	\$ 1,807,180	\$ 1,848,860	\$ (41,680)	\$ 1,912,040	\$ 2,099,040

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.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the 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 (EDD) for the Department's two full-time employees.

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 and Insurance Allowance

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 and other organizations 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 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.

266 Contract Services - General Plan

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

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 funds provided 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 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 for 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. In addition, appropriations are included to continue the process of completing the North Business Park Specific Plan.

903 Housing Rehabilitation Program

Covers costs for a housing rehabilitation program using Community Development Block Grant (CDBG) 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

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ -	\$ -	\$ -	\$ -	\$ 84,025	\$ 86,950
Operations Expense	\$ 515,235	\$ 868,190	\$ 886,190	\$ (18,000)	\$ 627,320	\$ 651,300
TOTAL DEPARTMENTAL COSTS	\$ 515,235	\$ 868,190	\$ 886,190	\$ (18,000)	\$ 711,345	\$ 738,250

DEPARTMENT FUNDING SOURCES

01 General Fund		\$ 454,590	\$ 473,515
02 Gas Tax Fund		222,520	230,500
04 Traffic Safety Fund		28,000	28,000
05 TDA Article 3 Fund		6,235	6,235
TOTAL FUNDING SOURCES		\$ 711,345	\$ 738,250

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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
010 Salaries - Full-time	\$ -	\$ -	\$ -	\$ -	\$ 44,860	\$ 46,210
011 Salaries - Part-time	-	-	-	-	19,155	19,730
013 Overtime	-	-	-	-	1,250	1,285
021 Retirement	-	-	-	-	3,410	3,840
030 Medical Insurance	-	-	-	-	10,435	10,835
040 Workers' Compensation	-	-	-	-	1,385	1,430
042 Unemployment Insurance	-	-	-	-	180	180
043 Medicare	-	-	-	-	3,050	3,140
045 Deferred Compensation	-	-	-	-	300	300
Total Employee Services:	\$ -	\$ -	\$ -	\$ -	\$ 84,025	\$ 86,950
OPERATIONS EXPENSE						
201 Street Maintenance & Repair	\$ 685	\$ 30,000	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
202 Street Sweeping	113,255	125,000	125,000	-	127,020	135,000
203 Marking & Striping	42,250	20,000	20,000	-	30,000	30,000
204 Traffic Signing	7,790	10,000	10,000	-	10,000	10,000
205 Curb & Sidewalk Repair	86,390	120,690	120,690	-	105,700	105,700
208 Accident Repairs	(1,050)	10,000	10,000	-	10,000	10,000
211 Storm Drain Maintenance	3,175	25,000	25,000	-	25,000	25,000
213 Traffic Engineering	104,800	100,000	100,000	-	103,100	106,300
218 Reports, Investigations/Permits	-	500	500	-	500	500
219 Highway 101 Landscape Maint.	42,305	55,000	55,000	-	70,000	72,100
222 Canyon Oaks Landscape Maint	9,995	12,000	20,000	(8,000)	21,000	\$ 21,700
259 Encroachment Permit Processin	73,765	45,000	45,000	-	50,000	55,000
320 Special Departmental Expense	31,875	315,000	325,000	(10,000)	45,000	50,000
Total Operating Expenses:	\$ 515,235	\$ 868,190	\$ 886,190	\$ (18,000)	\$ 627,320	\$ 651,300
TOTAL DEPARTMENTAL COSTS:	\$ 515,235	\$ 868,190	\$ 886,190	\$ (18,000)	\$ 711,345	\$ 738,250

CITY OF WESTLAKE VILLAGE EXPENDITURE DESCRIPTION

Department: PUBLIC WORKS

Account: 4310

EMPLOYEE SERVICES

010 Salaries - Full-time

Beginning in FY 2019-20, includes the salary of 50% of one full-time Lead Public Services Inspector.

011 Salaries - Part-time

Beginning in FY 2019-20, includes wages for 50% of one part-time Public Works Inspector.

013 Overtime

Covers costs associated with occasional overtime or call-back time.

021 Retirement

Represents the allocation of Public Employees Retirement System costs.

030 Medical Insurance

Reflects annual insurance costs as employee benefits for the full-time position 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 (EDD) for the Department's employees.

043 Medicare

Federal law requires this coverage with the City paying both the employer and employee rates for full-time employees.

045 Deferred Compensation

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

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 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.

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: PUBLIC WORKS

Account: 4310

OPERATIONS EXPENSE (Continued)

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, typically those resulting from accidents that damage public infrastructure.

211 Storm Drain 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.

218 Reports, Investigations/Permits

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

219 Highway 101 Landscape Maintenance

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

222 Canyon Oaks Landscape Maintenance

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

259 Encroachment Permit Processing

Accounts for costs related to the processing and inspection of encroachment permits 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

	2017-18	2018-19	2018-19	Bud v. Est.	2019-20	2020-21
	Actual	Budget	Estimate	Under/(Over)	Adopted	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 138,150	\$ 230,120	\$ 237,120	\$ (7,000)	\$ 302,360	\$ 312,935
Operations Expense	743,740	2,058,710	2,074,875	(16,165)	1,740,355	1,785,380
Capital Outlay	56,370	186,500	202,000	(15,500)	215,075	225,000
TOTAL DEPARTMENTAL COSTS	\$ 938,260	\$ 2,475,330	\$ 2,513,995	\$ (38,665)	\$ 2,257,790	\$ 2,323,315

DEPARTMENT FUNDING SOURCES

01	General Fund		\$ 2,212,575	\$ 2,282,870
25	Prop A Park Bond Fund		45,215	40,445
TOTAL FUNDING SOURCES			\$ 2,257,790	\$ 2,323,315

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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
010 Salaries - Full Time	\$ 82,855	\$ 142,645	\$ 142,645	\$ -	\$ 183,895	\$ 189,415
011 Salaries - Part-time	-	-	-	-	15,325	15,785
013 Overtime	11,840	12,000	19,000	(7,000)	21,000	21,630
021 Retirement	17,435	26,105	26,105	-	21,530	23,710
030 Medical Insurance	20,425	40,550	40,550	-	47,585	49,035
040 Worker's Compensation	2,105	3,090	3,090	-	4,315	4,440
042 Unemployment Insurance	125	360	360	-	505	505
043 Medicare	2,765	4,170	4,170	-	6,765	6,975
045 Deferred Compensation	600	1,200	1,200	-	1,440	1,440
Total Employee Services	\$ 138,150	\$ 230,120	\$ 237,120	\$ (7,000)	\$ 302,360	\$ 312,935
OPERATIONS EXPENSE						
131 Maintenance and Repair	\$ 15,045	\$ 18,600	\$ 18,600	\$ -	\$ 28,100	\$ 26,000
140 Memberships	170	200	170	30	340	340
170 Meetings & Conferences	2,715	4,350	4,350	-	3,200	6,400
171 Employee Training	395	1,200	1,400	(200)	2,000	2,000
172 Mileage Reimbursement	320	500	500	-	700	700
180 Utilities - Water	59,450	85,300	82,800	2,500	87,460	90,000
182 Utilities - Electric	-	-	1,650	(1,650)	1,950	2,100
276 Contract Svcs - Lndscp Maint.	87,505	101,945	109,570	(7,625)	138,260	143,790
277 Contract Svcs - Special Maint.	57,720	52,900	57,500	(4,600)	60,000	62,400
278 Summer Recreation Program	26,135	35,500	30,120	5,380	-	-
284 Youth Recreation Program	1,655	2,000	2,000	-	2,000	2,000
310 Janitorial Services	19,245	22,435	22,435	-	25,000	26,000
320 Special Department Expense	-	72,000	57,000	15,000	73,500	77,000
323 Community Events	276,725	296,500	296,500	-	338,500	340,500
324 Special Projects	8,215	19,300	19,300	-	19,300	19,300
368 Community Park Maintenance	133,000	599,900	612,400	(12,500)	559,905	570,600
369 Community Park Common Area	-	686,080	698,580	(12,500)	340,140	353,750
905 Senior Recreation Program	55,445	60,000	60,000	-	60,000	62,500
Total Operating Expenses:	\$ 743,740	\$ 2,058,710	\$ 2,074,875	\$ (16,165)	\$ 1,740,355	\$ 1,785,380
CAPITAL OUTLAY						
433 Park Improvements	\$ 31,860	\$ 32,500	\$ 48,000	\$ (15,500)	\$ 100,300	\$ 100,000
434 Park Construction	24,510	154,000	154,000	-	114,775	125,000
Total Capital Outlay:	\$ 56,370	\$ 186,500	\$ 202,000	\$ (15,500)	\$ 215,075	\$ 225,000
TOTAL DEPARTMENTAL COSTS:	\$ 938,260	\$ 2,475,330	\$ 2,513,995	\$ (38,665)	\$ 2,257,790	\$ 2,323,315

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. Also, beginning in FY 2019-20, includes the salary of 40% of one full-time Lead Public Services Inspector.

011 Salaries - Part-time

Beginning in FY 2019-20, includes wages for 40% of one part-time Public Works Inspector.

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 for full-time employees.

OPERATIONS EXPENSE

131 Maintenance and Repair

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

180 Utilities - Water

Reflects water costs for the City's neighborhood parks.

180 Utilities - Electric

Reflects 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.

CITY OF WESTLAKE VILLAGE

EXPENDITURE DESCRIPTION

Department: PARKS AND RECREATION

Account: 4410

OPERATIONS EXPENSE (Continued)

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.

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, the "Spring Fling" at the Community 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

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Operations Expense	565,695	\$ 667,600	\$ 584,980	\$ 82,620	\$ 735,410	\$ 703,100
Capital Outlay	-	71,500	-	71,500	-	-
TOTAL DEPARTMENTAL COSTS	\$ 565,695	\$ 739,100	\$ 584,980	\$ 154,120	\$ 735,410	\$ 703,100

DEPARTMENT FUNDING SOURCES

01 General Fund					\$ 348,820	\$ 312,950
03 Proposition C					152,865	154,305
06 Proposition A					211,825	213,945
12 Air Quality Fund					21,900	21,900
TOTAL FUNDING SOURCES					\$ 735,410	\$ 703,100

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, and operation of a seasonal trolley service. Finally, City costs related to electric vehicles are accounted for in this Department.

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: SPECIAL PROGRAMS

Account: 4500

EXPENDITURE CLASSIFICATION	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
OPERATIONS EXPENSE						
326 Trolley Service	\$ 56,035	\$ 71,900	\$ 80,000	\$ (8,100)	\$ 64,000	\$ 66,000
328 Westlake Transit	261,560	318,500	265,800	52,700	313,800	322,800
329 Senior & Youth Subsidized Taxi	99,835	120,100	116,080	4,020	141,010	147,700
331 Community Services Allocation	99,995	100,000	100,000	-	100,000	100,000
334 City Hybrid Vehicles	40,270	17,100	17,100	-	69,600	19,600
341 Public Art Projects	-	40,000	6,000	34,000	40,000	40,000
342 Electric Veh. Charging Stations	-	-	-	-	7,000	7,000
392 School District Funding	8,000	-	-	-	-	-
Total Operating Expenses:	\$ 565,695	\$ 667,600	\$ 584,980	\$ 82,620	\$ 735,410	\$ 703,100
CAPITAL OUTLAY						
446 City Hall/Library	\$ -	\$ 71,500	\$ -	\$ 71,500	\$ -	\$ -
Total Capital Outlay:	\$ -	\$ 71,500	\$ -	\$ 71,500	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 565,695	\$ 739,100	\$ 584,980	\$ 154,120	\$ 735,410	\$ 703,100

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.

342 Electric Vehicle Charging Stations

Provides appropriations to maintain and operate the City's electric vehicle charging stations.

392 School District Funding

Included funding to furnish Lindero Canyon Middle School's Read 180 classroom and to staff the facility after hours on speciifc days.

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Operations Expense	\$ 136,510	\$ 167,980	\$ 176,980	\$ (9,000)	\$ 190,200	\$ 201,600
Capital Outlay	3,800	26,500	16,500	10,000	30,000	25,000
TOTAL DEPARTMENTAL COSTS	\$ 140,310	\$ 194,480	\$ 193,480	\$ 1,000	\$ 220,200	\$ 226,600

DEPARTMENT FUNDING SOURCES

01 General Fund	\$ 220,200	\$ 226,600
TOTAL FUNDING SOURCES	\$ 220,200	\$ 226,600

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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
OPERATIONS EXPENSE						
113 Contract Svcs - Sunday Hours	\$ 60,570	\$ 63,000	\$ 72,000	\$ (9,000)	\$ 79,200	\$ 87,100
131 Maintenance and Repair	23,855	46,070	46,070	-	46,600	48,000
182 Utilities - Electric & Water	37,930	43,700	43,700	-	49,200	50,700
310 Janitorial Services	14,155	15,210	15,210	-	15,200	15,800
Total Operating Expenses:	\$ 136,510	\$ 167,980	\$ 176,980	\$ (9,000)	\$ 190,200	\$ 201,600
CAPITAL OUTLAY						
430 Office Furniture & Equipment	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 10,000	\$ 5,000
446 City Hall/Library	3,800	25,000	15,000	10,000	20,000	20,000
Total Capital Outlay:	\$ 3,800	\$ 26,500	\$ 16,500	\$ 10,000	\$ 30,000	\$ 25,000
TOTAL DEPARTMENTAL COSTS:	\$ 140,310	\$ 194,480	\$ 193,480	\$ 1,000	\$ 220,200	\$ 226,600

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 & Water

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

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

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 41,290	\$ 40,490	\$ 54,860	\$ (14,370)	\$ -	\$ -
Operations Expense	539,475	525,500	549,250	(23,750)	616,900	628,880
Capital Outlay	-	-	-	-	-	-
TOTAL DEPARTMENTAL COSTS	\$ 580,765	\$ 565,990	\$ 604,110	\$ (38,120)	\$ 616,900	\$ 628,880

DEPARTMENT FUNDING SOURCES

23	Beginning Fund Balance				80,840	134,175
23	Assessment Revenue				106,810	106,810
23	Ad Valorem Revenue				563,425	574,695
	TOTAL FUNDING SOURCES				\$ 751,075	\$ 815,680

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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
013 Call-Back	\$ 2,045	\$ 2,200	\$ 1,500	\$ 700	\$ -	\$ -
015 Administration & Inspection	36,055	35,000	48,000	(13,000)	-	-
040 Worker's Compensation	850	990	990	-	-	-
042 Unemployment Insurance	235	300	370	(70)	-	-
043 Medicare	2,105	2,000	4,000	(2,000)	-	-
Total Employee Services	\$ 41,290	\$ 40,490	\$ 54,860	\$ (14,370)	\$ -	\$ -
OPERATIONS EXPENSE						
110 Contract Srvs - Legal	\$ -	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000
180 Utilities - Water	111,190	110,250	100,000	10,250	128,200	130,765
182 Utilities - Electric	16,470	15,250	15,250	-	15,700	16,015
214 Tree Trimming	13,370	35,000	44,000	(9,000)	45,000	45,900
260 Contract Srvs - Engineering	9,385	12,000	12,000	-	12,000	12,240
271 Contract Srvs - Lndscp Arch Srvs	89,530	85,000	70,000	15,000	70,000	71,400
276 Contract Srvs - Lndscp Maint.	298,880	250,000	290,000	(40,000)	328,000	334,560
391 Contingency	650	15,000	15,000	-	15,000	15,000
Total Operating Expenses:	\$ 539,475	\$ 525,500	\$ 549,250	\$ (23,750)	\$ 616,900	\$ 628,880
TOTAL DEPARTMENTAL COSTS:	\$ 580,765	\$ 565,990	\$ 604,110	\$ (38,120)	\$ 616,900	\$ 628,880

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

Department: LANDSCAPE ASSESSMENT DISTRICT
First Neighborhood Landscaping - Zone 2

Account: 4711

	2017-18	2018-19	2018-19	Bud v. Est.	2019-20	2020-21
	Actual	Budget	Estimate	Under/(Over)	Adopted	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 10,490	\$ 10,470	\$ 11,540	\$ (1,070)	\$ -	\$ -
Operations Expense	70,090	76,600	76,500	100	82,600	84,150
TOTAL DEPARTMENTAL COSTS	\$ 80,580	\$ 87,070	\$ 88,040	\$ (970)	\$ 82,600	\$ 84,150

DEPARTMENT FUNDING SOURCES

23 Beginning Fund Balance					25,435	310
23 Assessment Revenue					57,475	57,475
TOTAL FUNDING SOURCES					\$ 82,910	\$ 57,785

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. 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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
013 Call-Back	\$ 520	\$ 550	\$ 500	\$ 50	\$ -	\$ -
015 Administration & Inspection	9,160	9,000	10,120	(1,120)	-	-
040 Worker's Compensation	215	240	240	-	-	-
042 Unemployment Insurance	60	80	80	-	-	-
043 Medicare	535	600	600	-	-	-
Total Employee Services	\$ 10,490	\$ 10,470	\$ 11,540	\$ (1,070)	\$ -	\$ -
OPERATIONS EXPENSE						
110 Contract Srvs - Legal	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
180 Utilities - Water	44,780	44,100	44,000	100	45,000	45,900
260 Contract Srvs - Engineering	-	2,500	2,500	-	2,500	2,550
276 Contract Srvs - Lndscp Maint.	25,135	25,000	25,000	-	30,100	30,700
391 Contingency	-	3,500	3,500	-	3,500	3,500
Total Operating Expenses:	\$ 70,090	\$ 76,600	\$ 76,500	\$ 100	\$ 82,600	\$ 84,150
CAPITAL OUTLAY						
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 80,580	\$ 87,070	\$ 88,040	\$ (970)	\$ 82,600	\$ 84,150

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

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

Account: 4712

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 2,625	\$ 2,660	\$ 2,910	\$ (250)	\$ -	\$ -
Operations Expense	24,210	26,450	27,450	(1,000)	29,450	30,005
TOTAL DEPARTMENTAL COSTS	\$ 26,835	\$ 29,110	\$ 30,360	\$ (1,250)	\$ 29,450	\$ 30,005

DEPARTMENT FUNDING SOURCES

23 Beginning Fund Balance					20,340	4,590
23 Assessment Revenue					13,700	13,700
TOTAL FUNDING SOURCES					\$ 34,040	\$ 18,290

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. 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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
013 Call-Back	\$ 130	\$ 150	\$ 150	\$ -	\$ -	\$ -
015 Administration & Inspection	2,290	2,250	2,500	(250)	-	-
040 Worker's Compensation	55	60	60	-	-	-
042 Unemployment Insurance	15	50	50	-	-	-
043 Medicare	135	150	150	-	-	-
Total Employee Services	\$ 2,625	\$ 2,660	\$ 2,910	\$ (250)	\$ -	\$ -
OPERATIONS EXPENSE						
110 Contract Srvs - Legal	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
180 Utilities - Water	12,690	12,600	12,600	-	13,000	13,260
260 Contract Srvs - Engineering	-	650	650	-	650	665
276 Contract Srvs - Lndscp Maint.	11,520	11,500	12,500	(1,000)	14,100	14,380
391 Contingency	-	1,200	1,200	-	1,200	1,200
Total Operating Expenses:	\$ 24,210	\$ 26,450	\$ 27,450	\$ (1,000)	\$ 29,450	\$ 30,005
CAPITAL OUTLAY						
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 26,835	\$ 29,110	\$ 30,360	\$ (1,250)	\$ 29,450	\$ 30,005

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

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

Account: 4713

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 3,270	\$ 3,295	\$ 3,645	\$ (350)	\$ -	\$ -
Operations Expense	25,325	21,400	20,550	850	22,000	22,400
TOTAL DEPARTMENTAL COSTS	\$ 28,595	\$ 24,695	\$ 24,195	\$ 500	\$ 22,000	\$ 22,400

DEPARTMENT FUNDING SOURCES

23 Beginning Fund Balance					19,410	11,015
23 Assessment Revenue					13,605	13,605
TOTAL FUNDING SOURCES					\$ 33,015	\$ 24,620

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. 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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
013 Call-Back	\$ 160	\$ 170	\$ 170	\$ -	\$ -	\$ -
015 Administration & Inspection	2,860	2,800	3,150	(350)	-	-
040 Worker's Compensation	65	75	75	-	-	-
042 Unemployment Insurance	20	50	50	-	-	-
043 Medicare	165	200	200	-	-	-
Total Employee Services	\$ 3,270	\$ 3,295	\$ 3,645	\$ (350)	\$ -	\$ -
OPERATIONS EXPENSE						
110 Contract Srvs - Legal	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
180 Utilities - Water	5,900	5,800	4,000	1,800	4,100	4,180
182 Utilities - Electric	1,360	1,300	1,450	(150)	1,500	1,530
260 Contract Srvs - Engineering	-	600	600	-	600	610
276 Contract Srvs - Lndscp Maint.	18,065	12,000	12,800	(800)	14,100	14,380
391 Contingency	-	1,200	1,200	-	1,200	1,200
Total Operating Expenses:	\$ 25,325	\$ 21,400	\$ 20,550	\$ 850	\$ 22,000	\$ 22,400
CAPITAL OUTLAY						
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 28,595	\$ 24,695	\$ 24,195	\$ 500	\$ 22,000	\$ 22,400

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

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

Account: 4720

	2017-18	2018-19	2018-19	Bud v. Est.	2019-20	2020-21
	Actual	Budget	Estimate	Under/(Over)	Adopted	Proposed

EXPENDITURE CLASSIFICATION

Employee Services	\$ 1,960	\$ 2,125	\$ 2,325	\$ (200)	\$ -	\$ -
Operations Expense	14,095	17,090	17,850	(760)	19,700	20,055
TOTAL DEPARTMENTAL COSTS	\$ 16,055	\$ 19,215	\$ 20,175	\$ (960)	\$ 19,700	\$ 20,055

DEPARTMENT FUNDING SOURCES

23 Beginning Fund Balance					20,275	11,025
23 Assessment Revenue					10,450	10,450
TOTAL FUNDING SOURCES					\$ 30,725	\$ 21,475

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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
013 Call-Back	\$ 95	\$ 130	\$ 130	\$ -	\$ -	\$ -
015 Administration & Inspection	1,715	1,800	2,000	(200)	-	-
040 Worker's Compensation	40	45	45	-	-	-
042 Unemployment Insurance	10	50	50	-	-	-
043 Medicare	100	100	100	-	-	-
Total Employee Services	\$ 1,960	\$ 2,125	\$ 2,325	\$ (200)	\$ -	\$ -
OPERATIONS EXPENSE						
110 Contract Srvs - Legal	\$ -	\$ 500	\$ 500	\$ -	\$ 500	\$ 500
260 Contract Srvs - Engineering	-	1,000	1,000	-	1,000	1,020
276 Contract Srvs - Lndscp Maint.	14,095	14,090	14,850	(760)	16,700	17,035
391 Contingency	-	1,500	1,500	-	1,500	1,500
Total Operating Expenses:	\$ 14,095	\$ 17,090	\$ 17,850	\$ (760)	\$ 19,700	\$ 20,055
CAPITAL OUTLAY						
Total Capital Outlay:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 16,055	\$ 19,215	\$ 20,175	\$ (960)	\$ 19,700	\$ 20,055

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

Department: LIGHTING ASSESSMENT DISTRICT
Lighting Maintenance District No. 1

Account: 4730

	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
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EXPENDITURE CLASSIFICATION

Employee Services	\$ 5,895	\$ 6,080	\$ 6,910	\$ (830)	\$ 16,820	\$ 17,395
Operations Expense	261,150	297,820	297,820	-	306,000	311,810
Capital Outlay	-	205,000	10,000	195,000	205,000	-
TOTAL DEPARTMENTAL COSTS	\$ 267,045	\$ 508,900	\$ 314,730	\$ 194,170	\$ 527,820	\$ 329,205

DEPARTMENT FUNDING SOURCES

22	Beginning Fund Balance				639,365	474,685
22	Assessment Revenue				69,140	69,140
22	Ad Valorem Revenue				294,000	294,000
	TOTAL FUNDING SOURCES				\$ 1,002,505	\$ 837,825

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	2017-18 Actual	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	2020-21 Proposed
EMPLOYEE SERVICES						
010 Salaries - Full-time	\$ -	\$ -	\$ -	\$ -	\$ 8,975	\$ 9,240
011 Salaries - Part-time	-	-	-	-	3,830	3,945
012 Call-Back/Overtime	290	350	200	150	250	260
015 Administration & Inspection	5,150	5,200	6,000	(800)	-	-
021 Retirement	-	-	-	-	685	770
030 Medical Insurance	-	-	-	-	2,090	2,170
040 Worker's Compensation	120	150	150	-	280	285
042 Unemployment Insurance	35	60	60	-	35	35
043 Medicare	300	320	500	(180)	615	630
045 Deferred Compensation	-	-	-	-	60	60
Total Employee Services	\$ 5,895	\$ 6,080	\$ 6,910	\$ (830)	\$ 16,820	\$ 17,395
OPERATIONS EXPENSE						
110 Contract Srvs - Legal	\$ 1,710	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ 3,500
206 Signal Maintenance	72,075	86,320	86,320	-	89,100	90,880
207 Highway Safety Lighting	179,395	180,000	180,000	-	185,400	189,110
260 Contract Srvs - Engineering	7,970	16,000	16,000	-	16,000	16,320
391 Contingency	-	12,000	12,000	-	12,000	12,000
Total Operating Expenses:	\$ 261,150	\$ 297,820	\$ 297,820	\$ -	\$ 306,000	\$ 311,810
CAPITAL OUTLAY						
721 Traffic Signal Pole Painting	\$ -	\$ 205,000	\$ 10,000	\$ 195,000	\$ 205,000	\$ -
Total Capital Outlay:	\$ -	\$ 205,000	\$ 10,000	\$ 195,000	\$ 205,000	\$ -
TOTAL DEPARTMENTAL COSTS:	\$ 267,045	\$ 508,900	\$ 314,730	\$ 194,170	\$ 527,820	\$ 329,205

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

CITY OF WESTLAKE VILLAGE

DEPARTMENT SUMMARY AND NARRATIVE

Department: CAPITAL IMPROVEMENT PROGRAM (CIP)	Account: 4800
Department: ARTERIAL STREET FINANCE PROGRAM (ASFP)	Account: 4900

	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted
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EXPENDITURE CLASSIFICATION

CIP - Recurring Projects	\$ 2,638,670	\$ 2,482,210	\$ 156,460	\$ 1,540,000
CIP - Park Improvements	908,940	489,000	419,940	1,030,000
CIP - Streetscape Projects	5,368,200	4,906,200	462,000	900,000
CIP - Other Projects	1,405,750	398,135	1,007,615	1,780,000
ASFP	270,000	27,425	242,575	270,000
TOTAL DEPARTMENTAL COSTS	\$ 10,591,560	\$ 8,302,970	\$ 2,288,590	\$ 5,520,000

DEPARTMENT FUNDING SOURCES - Please see following pages

NARRATIVE

The FY 2019-20 Capital Improvement Program (CIP) and Arterial Street Financing Program (ASFP) consists of five categories of projects. (See also the comprehensive descriptions of each FY 2019-20 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 five (5) components, including carryover work on the Westlake Village Community Park

CIP - Streetscape Projects: Three (3) streetscape projects are planned for FY 2019-20, including the final stages of the Lindero Linear Park/Sidewalk Beautification project. In addition, a new Freeway Frontage Landscaping project will be undertaken.

CIP - Other Projects: This consists of nine (9) components that include improvements to City facilities, bus stop improvements, painting of City traffic signal poles, improvements to the First Neighborhood Storm Drain, 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	2018-19 Budget	2018-19 Estimate	Bud v. Est. Under/(Over)	2019-20 Adopted	Funding Source(s)
CIP - Recurring Projects						
700	Annual Street Resurface - 17/18	\$ 45,775	\$ 45,775	\$ -	\$ -	CIP; RM-SB1; R-Lcl; M-Lcl
701	Neighborhood Beautif. Grants	95,000	35,000	60,000	100,000	CIP
702	Advance Street Sign Replacement	11,000	11,000	-	45,000	CIP
704	Utility Box Screening	34,000	34,000	-	35,000	CIP
708	Handicap Ramp Installation	126,000	126,000	-	120,000	CIP
717	Annual Street Resurface - 18/19	2,201,895	2,195,435	6,460	-	CIP; RM-SB1; R-Lcl; M-Lcl
718	Annual Street Tree Replacement	55,000	25,000	30,000	55,000	CIP
719	Conduit Installation	70,000	10,000	60,000	75,000	CIP
725	Annual Street Resurface - 19/20	-	-	-	1,110,000	CIP; RM-SB1; R-Lcl; M-Lcl
Subtotal - Recurring		2,638,670	2,482,210	156,460	1,540,000	
CIP - Park Improvements						
468	WLV Community Park	479,915	445,000	34,915	750,000	CIP
474	Dog Park	141,025	20,000	121,025	-	CIP
713	Canyon Oaks Passive Park	288,000	24,000	264,000	50,000	CIP
726	Three Springs Park Stream Bed	-	-	-	110,000	CIP
727	Cyn Oaks/Lot 79 Drainage Imp	-	-	-	75,000	CIP
728	Three Springs BB/Lot Lights	-	-	-	45,000	CIP
Subtotal - Parks		908,940	489,000	419,940	1,030,000	
CIP - Streetscape Projects						
705	Lindero Linear Park	4,346,200	4,271,200	75,000	75,000	M-Regional
707	Freeway Frontage Landscaping	625,000	605,000	20,000	-	CIP
720	Triunfo Canyon Road Streetscape	140,000	15,000	125,000	-	CIP
724	Triunfo Canyon Road Lighting	257,000	15,000	242,000	-	CIP
729	Lakeshore Medians Lndscpng	-	-	-	75,000	CIP
730	Freeway Frontage Lndscpng (SE)	-	-	-	750,000	CIP
Subtotal - Streetscape		5,368,200	4,906,200	462,000	900,000	
CIP - Other Projects						
709	City Hall Book Nook Expansion	238,500	45,000	193,500	350,000	CIP
710	City Hall Water Feature Refurb	235,000	25,000	210,000	275,000	CIP
711	Triunfo Creek Bridge	300,000	6,500	293,500	-	CIP; Hwy Br. Repair/Reh.
716	Crosswalk Beacons	287,250	287,250	-	-	CIP; Traffic Signalization
721	Traffic Signal Pole Painting	205,000	10,000	195,000	205,000	Lighting Assess. Distr.
722	Street Number Painting	25,000	23,500	1,500	-	CIP
723	Ridgeford Site Feasibility Study	115,000	885	114,115	125,000	CIP
731	Bus Stop Improvements	-	-	-	75,000	CIP
732	Asset Management Plan	-	-	-	155,000	CIP
733	Intelligent Transportation Syst	-	-	-	100,000	CIP
734	LED Street Name Sign Lights	-	-	-	200,000	CIP
735	First Neighborhood Storm Drain	-	-	-	295,000	CIP
Subtotal - Other		1,405,750	398,135	1,007,615	1,780,000	
Total - CIP		10,321,560	8,275,545	2,046,015	5,250,000	
ARTERIAL SYSTEM FIN. PROGRAM (ASFP)						
260	Mea. R Monitoring/Coord./Eng.	25,000	3,425	21,575	25,000	CIP; R-Hwy
714	Lindero Bridge Safety Barrier	245,000	24,000	221,000	245,000	CIP; R-Hwy
Total - ASFP		270,000	27,425	242,575	270,000	
Total - CIP & ASFP		\$ 10,591,560	\$ 8,302,970	\$ 2,288,590	\$ 5,520,000	

CITY OF WESTLAKE VILLAGE
SUMMARY OF CIP AND ASFP FUNDING SOURCES
FY 2019-20

			Funding Sources (Fund Number & Name)							
			(10)	(22)	(30)	(32)	(35)	(36)	(37)	
Proj #	Project Name	2019-20 Budget	MTA Gr			RMRA			Total Sources	
			CIP	Lighting	(R-Hwy)	R-Local	M-Local	M-Reg	SB-1	
CIP - Recurring Projects										
701	Nghbrd Beaut. Grnts	100,000	100,000	0	0	0	0	0	0	100,000
702	Adv Strt Sign Rplcmnt	45,000	45,000	0	0	0	0	0	0	45,000
704	Utility Box Screening	35,000	35,000	0	0	0	0	0	0	35,000
708	Hndicp Rmp Install.	120,000	120,000	0	0	0	0	0	0	120,000
718	Ann Strt Tree Rplmnt	55,000	55,000	0	0	0	0	0	0	55,000
719	Conduit Installation	75,000	75,000	0	0	0	0	0	0	75,000
725	Ann Strt Rsrfc - 19/20	1,110,000	741,475	0	0	107,900	122,285	0	138,340	1,110,000
Subtotal - Recurring		1,540,000	1,171,475	0	0	107,900	122,285	0	138,340	1,540,000
CIP - Park Improvements										
468	WLV Community Park	750,000	750,000	0	0	0	0	0	0	750,000
713	Cyn Oks Passive Park	50,000	50,000	0	0	0	0	0	0	50,000
726	Thr Sprngs Prk Strm Bed	110,000	110,000	0	0	0	0	0	0	110,000
727	Cyn Oks/Lot 79 Drng Imp	75,000	75,000	0	0	0	0	0	0	75,000
728	Thr Spr BB/Prk Lot Lghts	45,000	45,000	0	0	0	0	0	0	45,000
Subtotal - Parks		1,030,000	1,030,000	0	0	0	0	0	0	1,030,000
CIP - Streetscape Projects										
705	Lindero Linear Park	75,000	0	0	0	0	0	75,000	0	75,000
729	Lkshre Mdns Lndscpng	75,000	75,000	0	0	0	0	0	0	75,000
730	Frwry Frntg Ldscp (SE)	750,000	750,000	0	0	0	0	0	0	750,000
Subtotal - Streetscape		900,000	825,000	0	0	0	0	75,000	0	900,000
CIP - Other Projects										
709	City Hall Book Nook	350,000	350,000	0	0	0	0	0	0	350,000
710	City Hall Wtr Ftr Refrb	275,000	275,000	0	0	0	0	0	0	275,000
721	Traffic Sig. Pole Paint	205,000	0	205,000	0	0	0	0	0	205,000
723	Rdgfrd Site Feas. Study	125,000	125,000	0	0	0	0	0	0	125,000
731	Bus Stop Improvements	75,000	75,000	0	0	0	0	0	0	75,000
732	Asset Management Plan	155,000	155,000	0	0	0	0	0	0	155,000
733	Intell. Transp. Systs	100,000	100,000	0	0	0	0	0	0	100,000
734	LED Strt Name Sgn Lghts	200,000	200,000	0	0	0	0	0	0	200,000
735	First Nbrhd Storm Drain	295,000	295,000	0	0	0	0	0	0	295,000
Subtotal - Other		1,780,000	1,575,000	205,000	0	0	0	0	0	1,780,000
Total - CIP		5,250,000	4,601,475	205,000	0	107,900	122,285	75,000	138,340	5,250,000
Arterial Streets Fin. Program (ASFP)										
260	Mea R Mntr & Coord	25,000	0	0	25,000	0	0	0	0	25,000
714	Lndro Brdg Sfty Bar.	245,000	0	0	245,000	0	0	0	0	245,000
Total - ASFP		270,000	0	0	270,000	0	0	0	0	270,000
Total - CIP & ASFP		5,520,000	4,601,475	205,000	270,000	107,900	122,285	75,000	138,340	5,520,000

Notes:

CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Recurring Projects	

	2019-20 Adopted
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1 Annual Street Improvement Project - 19/20 (725)

Project Description : The work this year will take place on arterial streets within the City and includes overlay and slurry seal treatments along segments of Agoura Road and Lindero Canyon Road.

Construction	\$	965,000
Project Management		39,000
Design		19,000
Construction Management		29,000
Construction Inspection		58,000
		1,110,000

2 Neighborhood Grant Beautification Program (701)

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

Construction	\$	80,000
Project Management		15,000
Construction Inspection		5,000
		100,000

3 Advance Street Sign Replacement (702)

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

Grant Program	\$	30,500
Project Management		6,150
Construction Inspection		8,350
		45,000

4 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	\$	23,000
Project Management		8,000
Construction Inspection		4,000
		35,000

CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Recurring Projects	

	2019-20
	Adopted

5 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
		120,000

6 Annual Street Tree Replacement Program (718)

Project Description: Replacement of diseased or dying trees throughout the City.

Construction	\$	50,000
Project Management		3,000
Construction Inspection		2,000
		55,000

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
Project Management	\$	10,000
Construction Inspection		15,000
		75,000

Total - Recurring Projects	\$	1,540,000
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CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Park Projects	

	2019-20
	Adopted

1 Westlake Village Community Park (468)

Project Description : Construction of elements identified after completion of the Community Park Phase 2 project. These items include netting poles to separate the baseball fields from the walking path, a community park signage program, community park trail head completion, and community park picnic shade canopies.

Shade Canopies	\$ 225,000
Trailhead Completion	75,000
Signage Program	150,000
Netting Poles and/or Fencing Along Walking Path	300,000
	750,000

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.

Project Management	\$ 15,000
Design	35,000
	50,000

3 Three Springs Park Stream Bed Restoration (726)

Project Description : The swale restoration area is located at the westerly end of Three Springs Park, approximately 0.25 acre in size. The project intent is to remove the sandbag debris dams that were installed post-fire and construct a creekbed to provide permanent erosion and sediment control.

Project Management	\$ 10,000
Removal and Haul of Sand Bags and Mud	60,000
Design	40,000
	110,000

4 Canyon Oaks Lot 79 - Drainage Improvements (727)

Project Description : The project would include performing a survey, design and installation of a concrete "v-ditch" behind the homes on Mingus Drive within the Canyon Oaks neighborhood.

Construction	\$ 35,000
Project Management	5,000
Design	10,000
Construction Management	10,000
Construction Inspection	15,000
	75,000

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Park Projects	

	2019-20
	Adopted

5 Three Springs Basketball and Parking Lot Light Replacement (728)

Project Description : Installation of new parking lot lights and basketball court lights at Three Springs Park.

Construction	\$	40,000
Project Management		5,000
		45,000

Total - Park Projects	\$	1,030,000
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CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Streetscape Projects	

2019-20
Adopted

1 Lindero Linear Park (705)

Project Description: Budget request would cover the release of remaining retention, 3 months of landscape maintenance, associated punchlist inspection and management of Measure M Funding.

Construction	\$	25,000
Project Management		20,000
Construction Management		15,000
Construction Inspection		15,000
		75,000

2 Lakeshore Medians Re-landscaping (729)

Project Description: This project involves the replacement of the existing grass and junipers and with new landscaping to match City landscape pallettes, along Lakeview Canyon Road from Lindero past Harborview Lane.

Construction	\$	70,000
Project Management		5,000
		75,000

3 Freeway Frontage Landscaping - SE Quadrant (730)

Project Description: Construction of new landscaping along the Southeast Quadrant (behind the Shoppes) of the Lindero Freeway interchange.

Construction	\$	535,000
Project Management		55,000
Design		50,000
Construction Management		30,000
Construction Inspection		80,000
		750,000

Total - Streetscape	\$	900,000
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CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Other Projects	

2019-20
Adopted

1 City Hall Book Nook Expansion (709)

Project Description : Construction of an expansion to the Friends of the Library Book Nook, patio improvements behind the book nook, and installation of shared City/Library storage building.

Construction	\$	230,000
Project Management		12,500
Design		20,000
Construction Management		23,000
Construction Inspection		46,000
Expenses/Patio Fixtures		18,500
		350,000

2 City Hall Water Feature Refurbishment (710)

Project Description : This project involves the construction of improvements to the City Center fountains. One shall be demolished and stub-ups for future utilities will be placed; the other will be designed as an educational garden exhibiting plant species that have been planted throughout the City.

Construction	\$	175,000
Project Management		19,000
Design		20,000
Construction Management		26,000
Construction Inspection		35,000
		275,000

3 Traffic Signal Pole Painting (721)

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

Construction	\$	150,000
Project Management		15,000
Design		12,500
Construction Management		12,500
Construction Inspection		15,000
		205,000

4 Ridgeford Feasibility Study and Project Implementation (723)

Project Description : This project would entail a feasibility study to treat and infiltrate drainage from the Westlake Pointe and Ridgeford developments , and may be coupled with flood protection elements that benefit the Oak Forest Estates of passive park area with recreation elements during dry weather periods.

Project Management		125,000
		125,000

CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Other Projects	

2019-20
Adopted

5 Bus Stop Improvements (731)

Project Description: This project involves the study and redesign of bus stops Citywide to allow for shade and possibly upgrades to tree material to reduce ongoing maintenance costs.

Construction	\$ 40,000
Project Management	5,000
Design	8,000
Construction	10,000
Construction Inspection	12,000
	75,000

6 Asset Management Plan and Implementation (732)

Project Description: This project involves the study of asset management software, software purchase, data population using existing operations and maintenance manuals, and implementation of techniques to support the future maintenance of the City's assets.

Software Purchase	\$ 100,000
Project Management	25,000
Data Population	30,000
	155,000

7 Intelligent Transportation System (ITS) (733)

Project Description: Study the ability to connect traffic signals to internet-based system at City Hall, upgrade field cabinet hardware, install traffic flow management cameras.

Project Management	\$ 20,000
Design	80,000
	100,000

8 LED Street Name Sign Lights (734)

Project Description: Replacement of Faded Illuminated Street Name Lights and transition to more energy efficient LED Lights.

Construction	\$ 140,000
Project Management	15,000
Design	20,000
Construction Management	15,000
Construction Inspection	10,000
	200,000

CITY OF WESTLAKE VILLAGE EXPENDITURE DETAIL

Department: CAPITAL IMPROVEMENT PROGRAM	Account: 4800
Other Projects	

**2019-20
Adopted**

9 First Neighborhood Storm Drain (735)

Project Description : This project involves the construction of a new storm drain inlet on Kingspark as well review and implementation of improvements where feasible, in areas of First Neighborhood that experience flooding during heavy rains.

Construction	\$	220,000
Project Management		40,000
Design		12,500
Construction Management		12,500
Construction Inspection		10,000
		295,000

Total - Other	\$	1,780,000
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CITY OF WESTLAKE VILLAGE

EXPENDITURE DETAIL

Department: Arterial Street Finance Program (ASFP)

Account: 4900

2019-20

Adopted

1 Measure R Monitoring and Audit Coordination (260)

Project Description : Audits are expected to take place immediately after the completion of the Lindero Bridge Safety Barrier. These costs cover the management of those audits.

Project Management	\$	25,000
		25,000

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
		245,000

Total - ASFP

\$ 270,000

Gann Appropriation Limit

GANN APPROPRIATION LIMIT

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

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

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

FY 1980-81 (Base Formula)

State per capita income 12.11 = 1.1211

Population Increase 4.57 = 1.0457

Change Factor (% change in
State per capita income X
% change population) = 1.12.11 x 1.0457 = 1.172334

LIMIT = (previous year's
limit x change factor) = \$1,072,562 x 1.172334 = \$1,257,401

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.

GANN LIMIT CALCULATION

Fiscal Year	Per Capita PI Change	Population Change	Per Capita Factor	Population Factor	Change Factor	Limit
1979-80						\$1,072,562
1980-81					1.17233427	\$1,257,401
1981-82					1.10418537	\$1,388,404
1982-83					1.09310258	\$1,517,668
1983-84					1.03619105	\$1,572,594
1984-85					1.04834306	\$1,648,618
1985-86					1.04269030	\$1,718,998
1986-87					1.02770626	\$1,766,625
1987-88					1.19509347	\$2,111,282
1988-89					1.16096239	\$2,451,119
1989-90					1.11724767	\$2,738,507
1990-91					1.09838098	\$3,007,924
1991-92					1.11797173	\$3,362,774
1992-93					1.11688029	\$3,755,816
1993-94					1.15666529	\$4,344,222
1994-95					1.53332541	\$6,661,106
1995-96					1.40131999	\$9,334,341
1996-97					1.05504577	\$9,848,157
1997-98					1.05936491	\$10,432,792
1998-99					1.09753266	\$11,450,330
1999-00					1.06819192	\$12,231,150
2000-01					1.06462663	\$13,021,608
2001-02					1.09253942	\$14,226,620
2002-03					1.00132020	\$14,245,402
2003-04					1.04540356	\$14,892,194
2004-05					1.04250831	\$15,525,236
2005-06	5.26%	0.75%	1.0526	1.0075	1.06049450	\$16,464,427
2006-07	3.96%	0.11%	1.0396	1.0011	1.04074356	\$17,135,245
2007-08	4.42%	0.24%	1.0442	1.0024	1.04670608	\$17,935,565
2008-09	4.29%	0.25%	1.0429	1.0025	1.04550725	\$18,751,763
2009-10	0.62%	0.50%	1.0062	1.0050	1.01123100	\$18,962,364
2010-11	-2.54%	0.53%	0.9746	1.0053	0.97976538	\$18,578,667
2011-12	2.51%	0.22%	1.0251	1.0022	1.02735522	\$19,086,890
2012-13	3.77%	0.19%	1.0377	1.0019	1.03967163	\$19,844,098
2013-14	5.12%	0.45%	1.0512	1.0045	1.05593040	\$20,953,986
2014-15	-0.23%	0.47%	0.9977	1.0047	1.00238919	\$21,004,049
2015-16	3.82%	0.41%	1.0382	1.0041	1.04245662	\$21,895,809
2016-17	5.37%	0.40%	1.0537	1.0040	1.05791480	\$23,163,900
2017-18	3.69%	0.00%	1.0369	1.0000	1.03690000	\$24,018,647
2018-19	3.67%	0.06%	1.0367	1.0006	1.03732202	\$24,915,072
2019-20	0.39%	-0.86%	1.0039	0.9914	0.99521689	\$24,795,900

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 8,378 resides within this beautiful, natural environment of award-winning neighborhoods, thriving businesses, and enviable lifestyles. The original master-planned community of Westlake Village is transected diagonally by the Los Angeles and Ventura County line. The Los Angeles County side, consisting of 3,456 acres, was incorporated as the City of Westlake Village in 1981 and became the 82nd municipality in Los Angeles County. The Ventura County side, comprised of the remaining 8,544 acres of the original Russell Ranch, was annexed into the City of Thousand Oaks in two portions in 1968 and 1972. The wisdom of the master planners in preserving, protecting and enhancing the natural environment of the area is evident today in the consistent growth and vitality of Westlake Village.

Statistical Information

CITY OF WESTLAKE VILLAGE
 Statistical Information
 FY 2018/19

Date of Incorporation	December 11, 1981
Type of City	General Law
Form of Government	Council/Manager
Estimated Population	8,378 (Jan. 2019)
Area	5.4 square miles
Miles of Streets	29.5 miles
Parks	7 (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 = 135,000
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, 2018

<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>			
Metropolitan Water District	\$ 60,600,000	0.129	\$ 78,174
Los Angeles Community College District	4,165,830,000	0.444	18,496,285
Santa Monica Community College District	639,140,630	0.0002	1,278
Las Virgenes Joint Unified School District	125,636,474	15.714	19,742,516
Santa Monica-Malibu Unified School District	362,490,614	0.0002	725
Los Angeles County Regional Park and Open Space Assessment District	<u>26,575,000</u>	0.248	<u>65,906</u>
Total overlapping tax and assessment debt	<u>5,380,272,718</u>		<u>38,384,884</u>
<u>Overlapping general fund obligation debt:</u>			
Los Angeles County General Fund Obligations	1,921,992,404	0.248	4,766,541
Los Angeles County Superintendent of Schools Certificates of Participation	6,500,306	0.248	16,121
Santa Monica Community College District Certificates of Participation	11,720,000	0.0002	23
Las Virgenes Joint Unified School District Certificates of Participation	10,825,617	15.714	1,701,137
Santa Monica-Malibu Unified School District Certificates of Participation	<u>6,371,501</u>	0.0002	13
Total overlapping general fund obligation debt	<u>1,957,409,828</u>		<u>6,483,836</u>
Subtotal, overlapping debt	7,337,682,546		44,868,719
<u>City direct debt:</u>			
City of Westlake Village Certificates of Participation	<u>15,960,000</u>	100.000	<u>15,960,000</u>
Gross combined total debt (1)			\$ <u><u>60,828,719</u></u>

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

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

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

Source: California Municipal Statistics, Incorporated

Listing of Full-Time and Part-Time Staff Positions

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

<u>Position</u>	<u>Fiscal Year 2017-18</u>	<u>Fiscal Year 2018-19</u>	<u>Fiscal Year 2019-20</u>
<u>Full-time</u>			
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
Assistant to the City Manager	0.00	0.00	1.00
Associate Planner	1.00	1.00	1.00
City Clerk/Executive Assistant	1.00	1.00	1.00
Administrative Analyst	1.00	1.00	0.00
Finance Director	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Community Services Manager	1.00	1.00	1.00
Lead Public Services Inspector	0.00	0.00	1.00
Community Services Specialist	0.00	1.00	1.00
Administrative Assistant	2.00	2.00	2.00
Total	11.00	12.00	13.00
<u>Part-time</u>			
Public Works Inspector	2.00	2.00	1.00
Community Preservation Officer	1.00	1.00	1.00
Total	3.00	3.00	2.00

Budget Calendar And Budget Process

CITY OF WESTLAKE VILLAGE

BUDGET CALENDAR

FY 2019-20

MARCH

- City Manager initiates the preparation of the City Budget.

APRIL & MAY

- April 24, 2019 - City Council Budget Workshop to discuss priorities, programs and projects for direction for the preparation of the operating budget and capital budget for FY 2019-20.
- City Manager budget review leading to the development of the draft documents.

JUNE

- June 12, 2019 - Initial City Council meeting to review preliminary City Budget at which time proposed adjustments are considered by City Council.
- June 26, 2019 - City Council meeting and adoption of the City Budget and appropriation limit.

JULY

- July 1, 2019 - 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, and revenues are recognized when they are received or within a specific timeframe after the conclusion of the fiscal year.

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, it may be necessary to make adjustments to the various line items.

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

Revenue Descriptions

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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.

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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-income and moderate-income persons and/or addressing slum or blight.

3314 TDA Article 3

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

3610 Investment Earnings

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

Budget Glossary

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY

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

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

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

AD VALOREM – Property taxes.

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

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

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

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

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

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

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

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

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

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)

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

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.

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)

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

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

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

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

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

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

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

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

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

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

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

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

CITY OF WESTLAKE VILLAGE
BUDGET GLOSSARY (CONTINUED)

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

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

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

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

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

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

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

Budget Acronyms

CITY OF WESTLAKE VILLAGE
BUDGET ACRONYMS

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

CITY OF WESTLAKE VILLAGE
BUDGET ACRONYMS

GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
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.

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

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¹See attached analysis addressing infrastructure valuations.

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			
Parks									
	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					
Total - Parks		842,015	Sq.Ft	\$5,618,804	4				\$5,618,804
Streets									
	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			
Total - Streets		7,814,950	Sq.Ft	\$26,770,700					
Medians									
	Landscaped	291,983	Sq.Ft	\$1,751,896	4				\$1,751,896
Sewer									
	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					
Total - Sewer		128,021	Lin.Ft	\$4,783,280	1	\$4,783,280			
Storm Drain									
	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					
Total - Storm Drain				\$9,492,390	3			\$9,492,390	
Grand Total				\$78,650,446		\$26,419,623	\$3,357,795	\$41,502,328	\$7,370,700

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.

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Fiscal Health Report

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**CITY OF WESTLAKE VILLAGE
"FISCAL HEALTH REPORT"
FOR THE PERIOD FROM
1999 to 2019**

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 2019, and the latest year-end projections for revenues and expenditures account for the data reflected for 2019 (Fiscal Year 2018-19). 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 three factors were judged as favorable, seven 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	Stable
#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 2019. 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 and park maintenance. 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 2019 shows that the City will operate with a surplus with a factor of 81% as it is estimated that revenues of over \$13.8 million will exceed operating expenditures of \$11.1 million by slightly more than \$2.7 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 opening, which 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

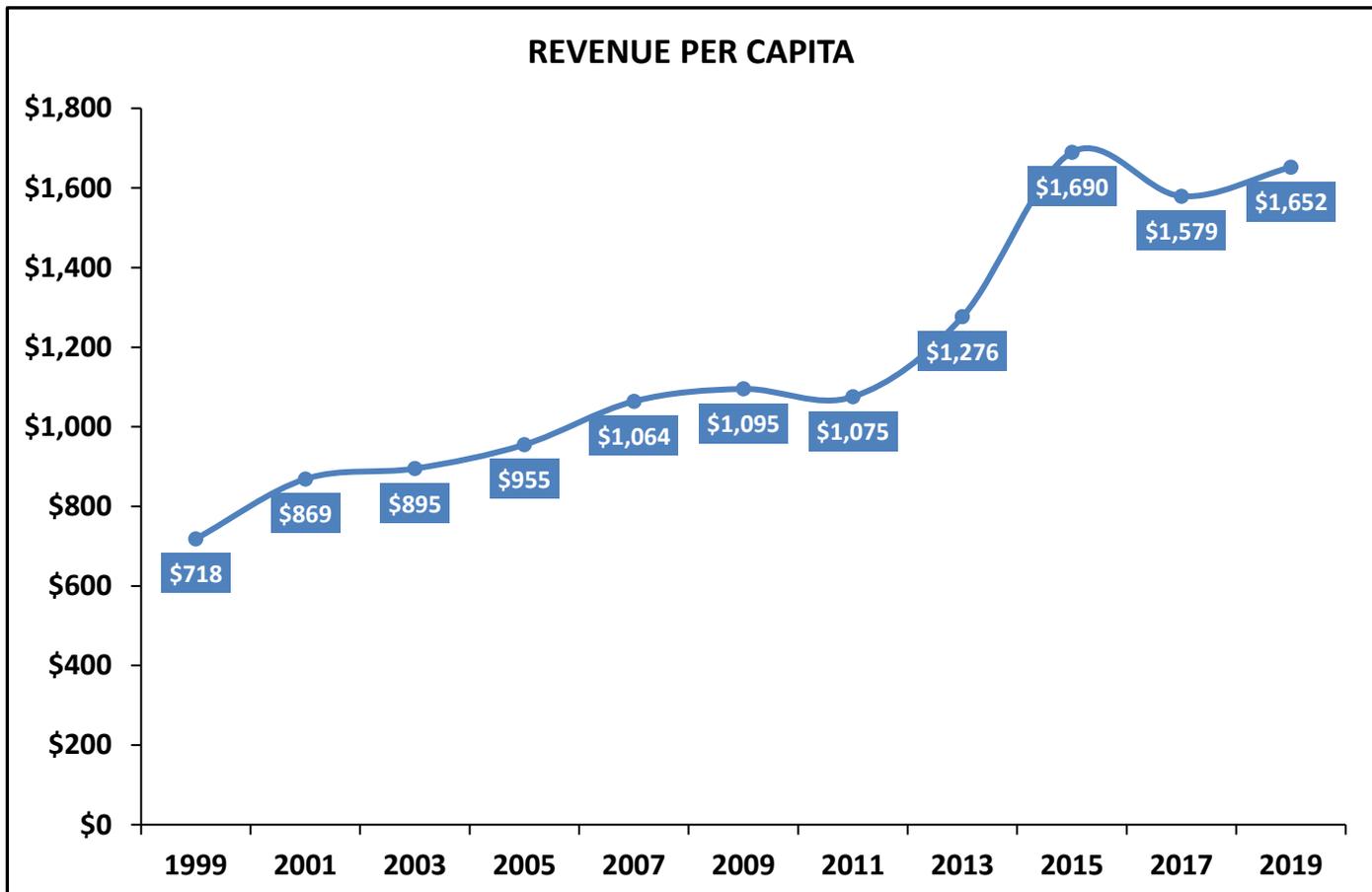
DESCRIPTION - This factor is designed to show whether revenues are keeping pace with expenditures, growth in the community, etc. For example, if revenues are decreasing, a municipality might not be able to maintain service levels unless new revenue sources are found. In the case of Westlake Village,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

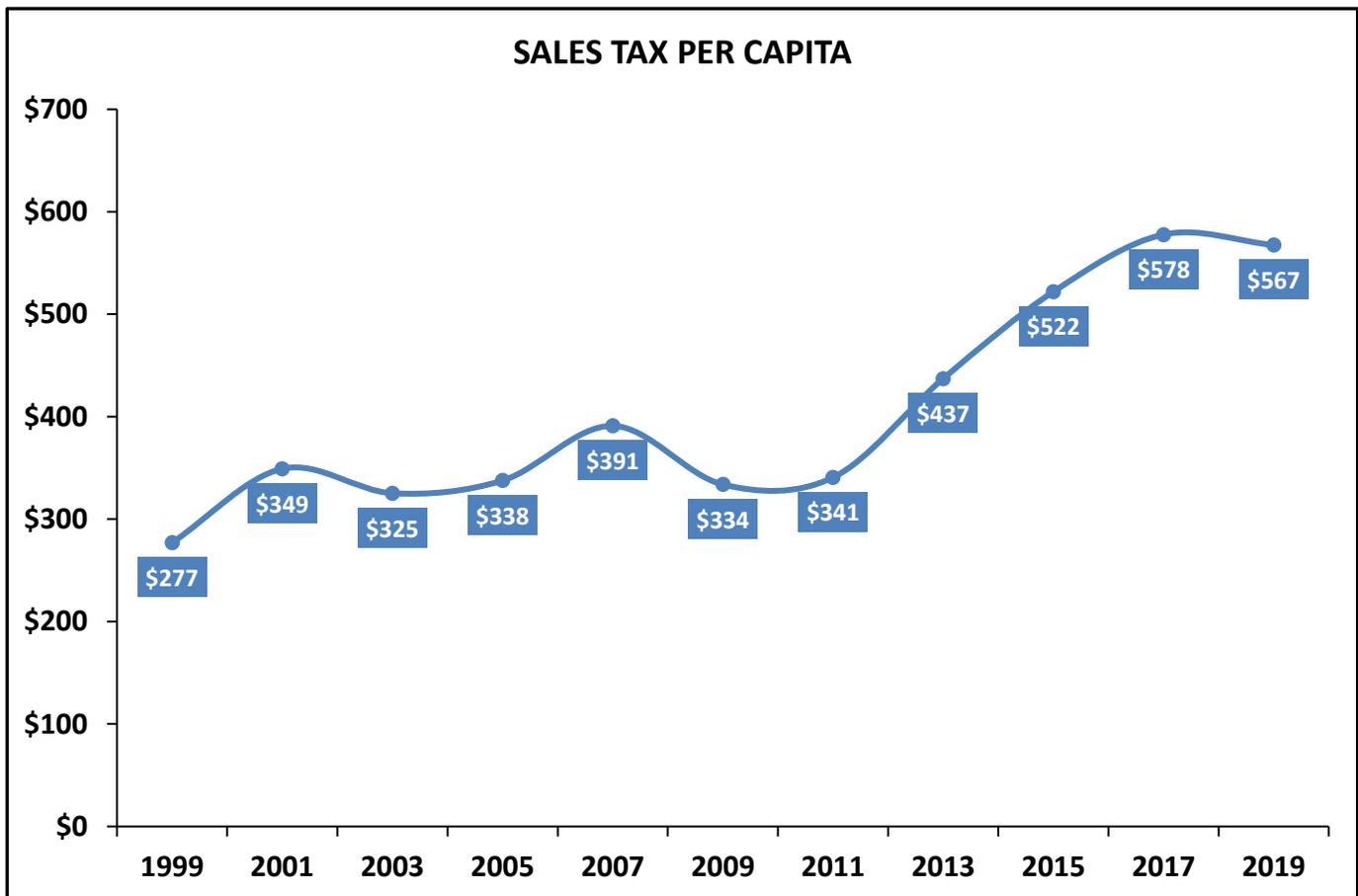


FACTOR 2 - SALES TAX PER CAPITA

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 2017.

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

TREND - Stable



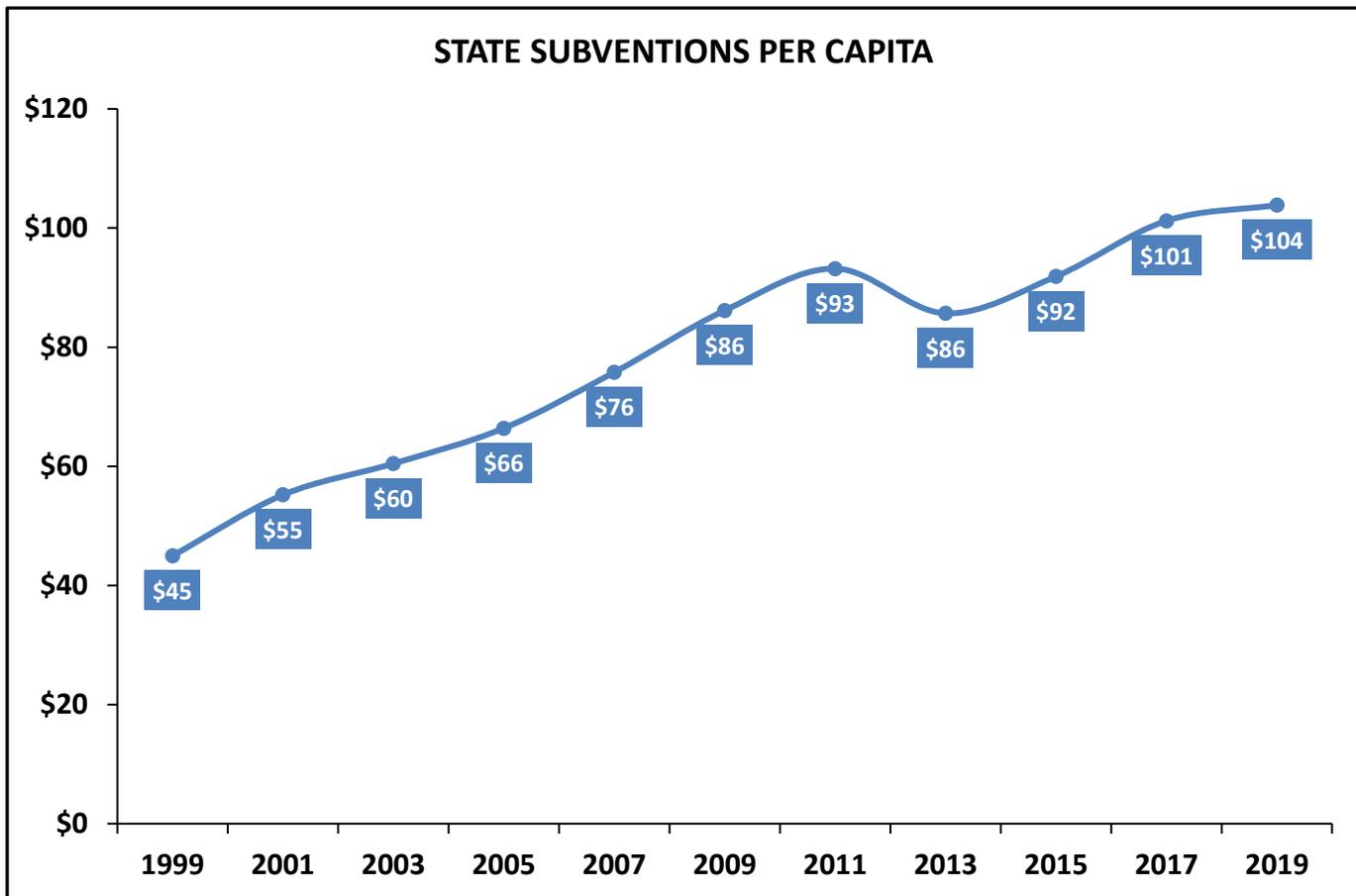
FACTOR 3 - STATE SUBVENTIONS PER CAPITA

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, and the trend has been favorable since 2014.

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

WARNING SIGN - Decreasing Subventions/Grants Per Capita

TREND - Favorable



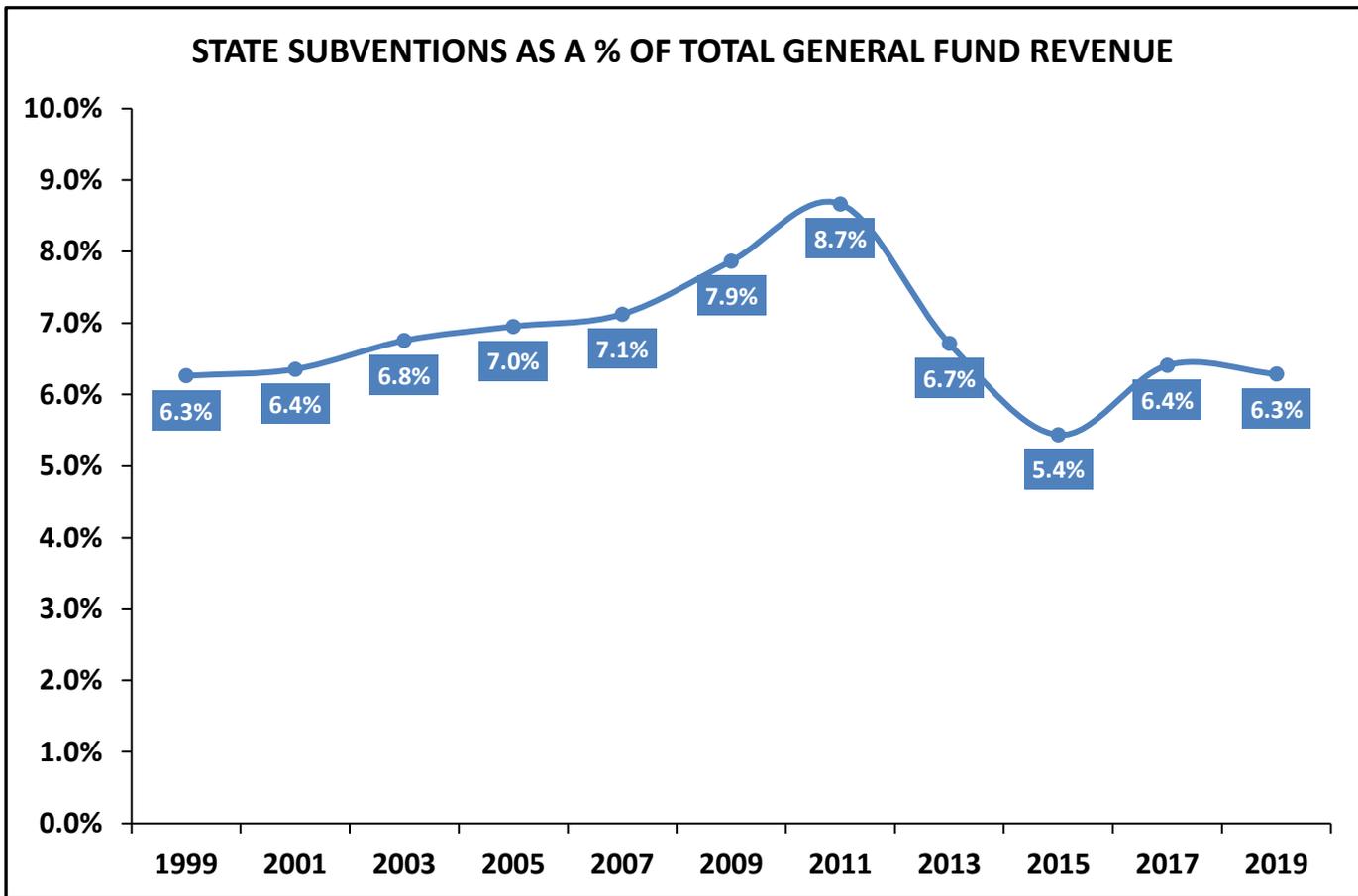
FACTOR 4 - STATE SUBVENTIONS REVENUE AS % OF TOTAL GENERAL FUND REVENUE

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. After 2011, the City's dependence on State subventions dropped considerably, and has since stabilized in the 5% to 6% range.

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

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

TREND - Stable



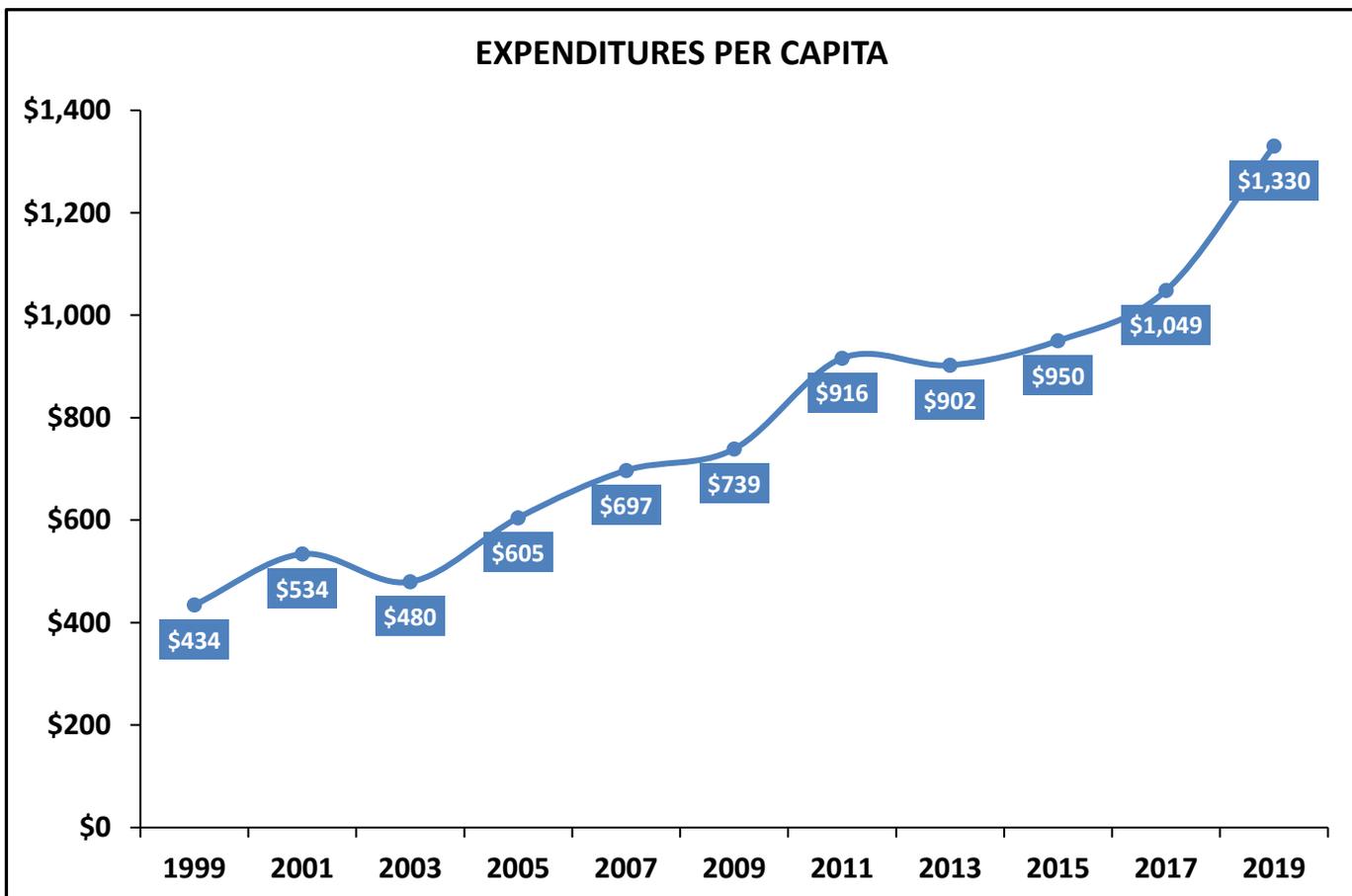
FACTOR 5 - EXPENDITURES PER CAPITA

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. With an increase in park maintenance and public safety expenditures, spending per capita increased relatively rapidly again in FY 2018-19 after several years of more stable trends.

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



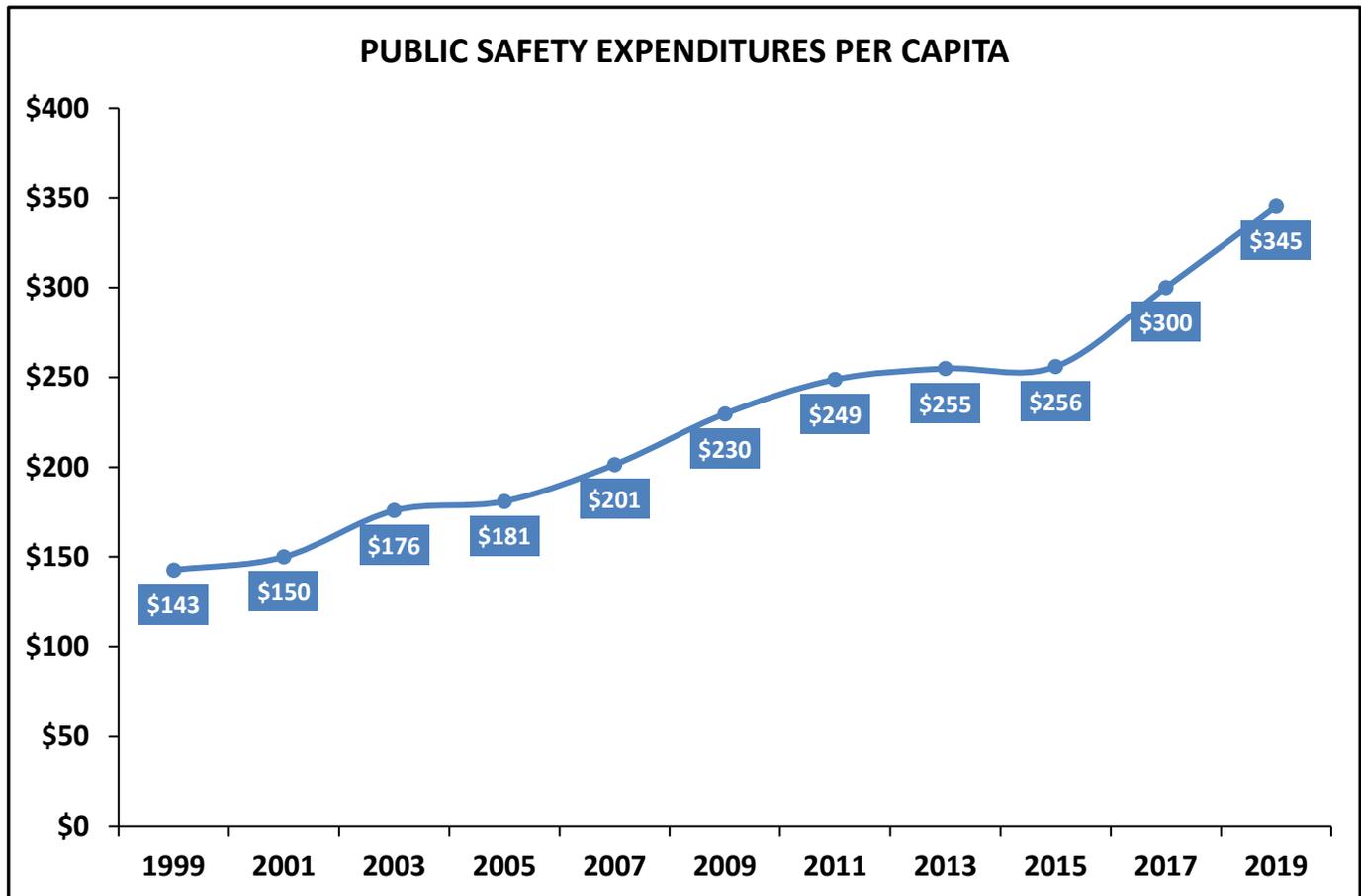
FACTOR 6 - PUBLIC SAFETY EXPENDITURES PER CAPITA

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 and a relatively larger increase in rates.

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

WARNING SIGN - Significantly increasing per capita expenditures.

TREND - Unfavorable



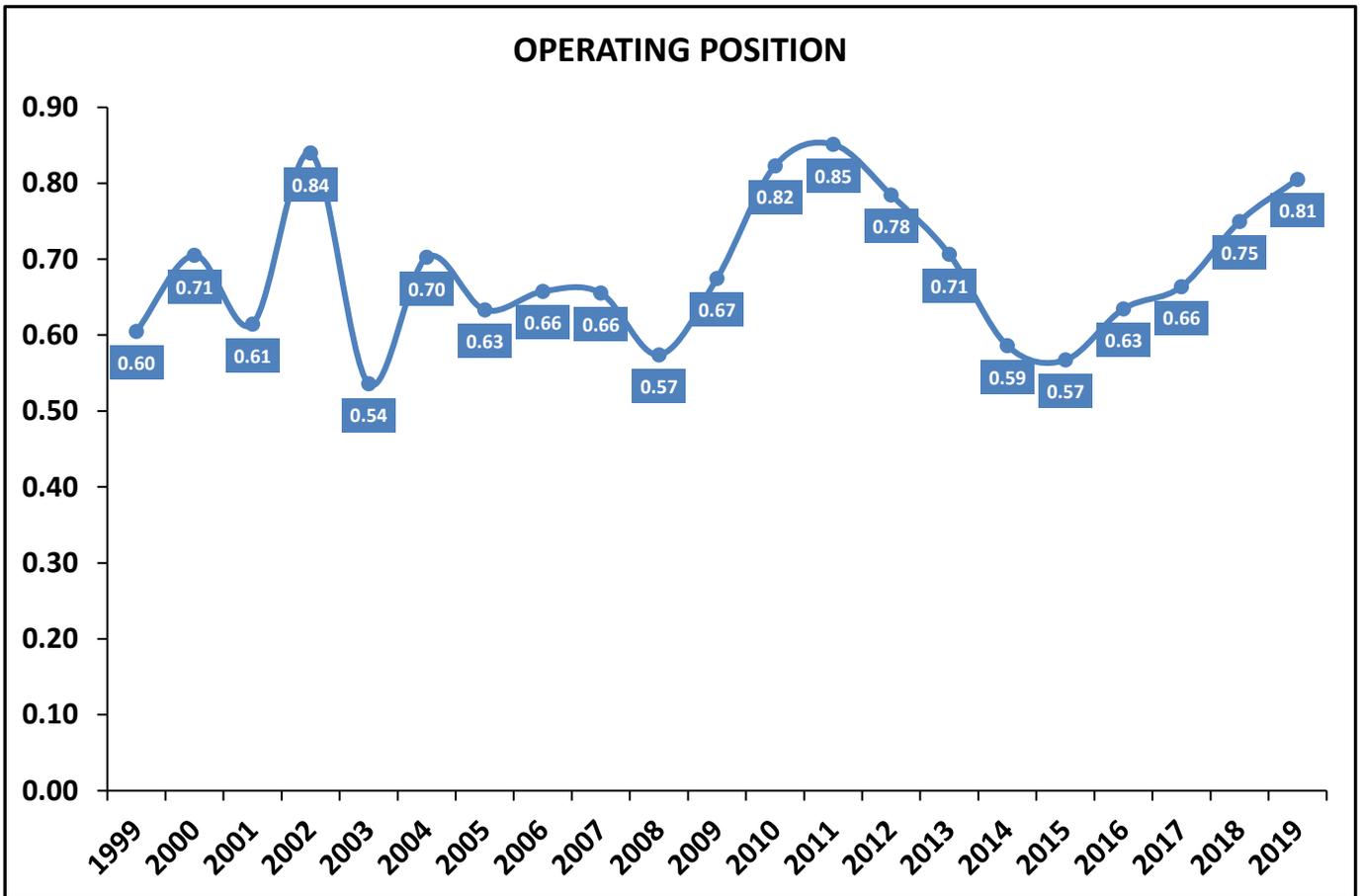
FACTOR 7 - OPERATING POSITION

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



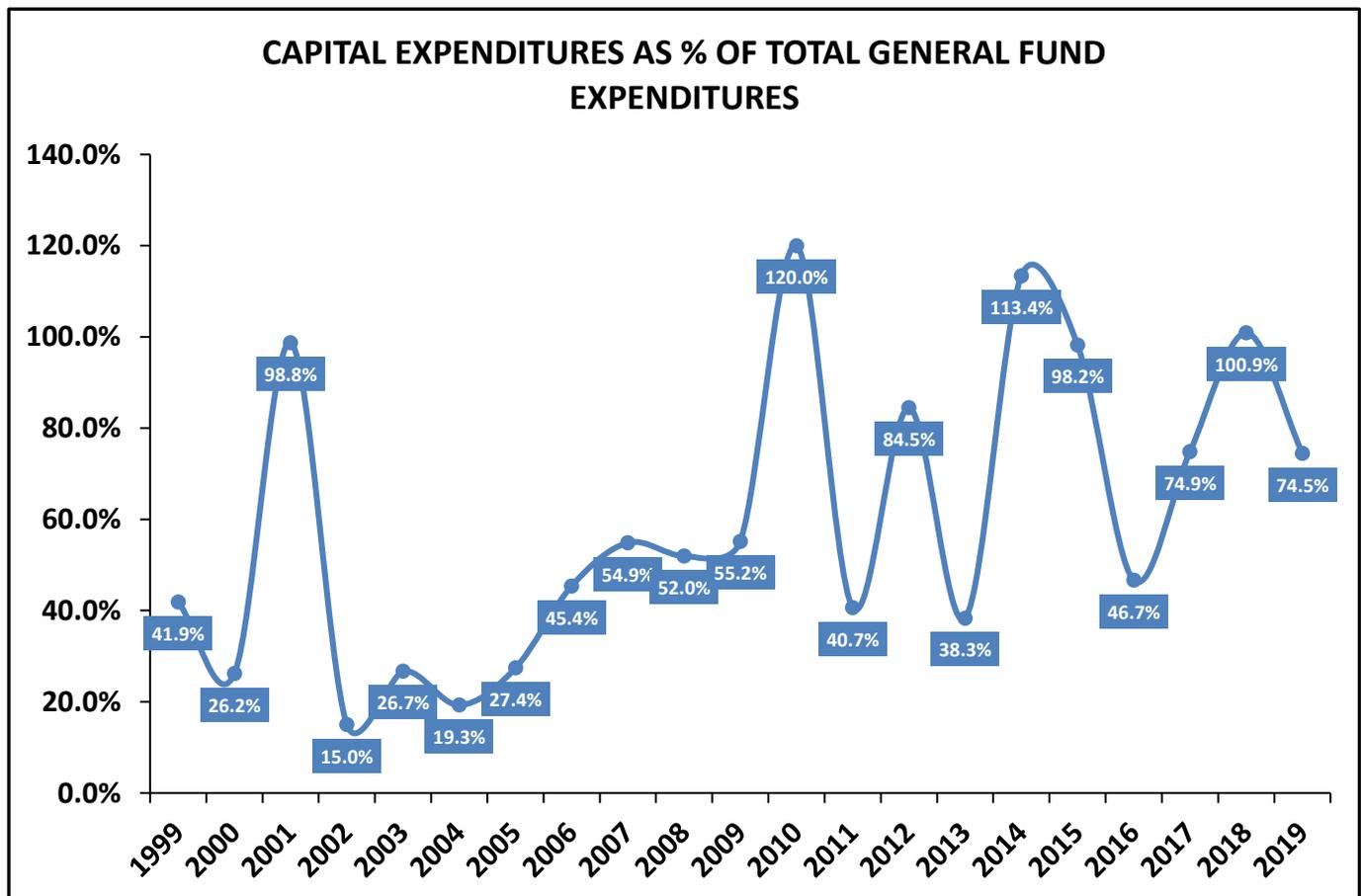
FACTOR 8 - CAPITAL EXPENDITURES AS A PERCENTAGE OF TOTAL GENERAL FUND EXPENDITURES

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

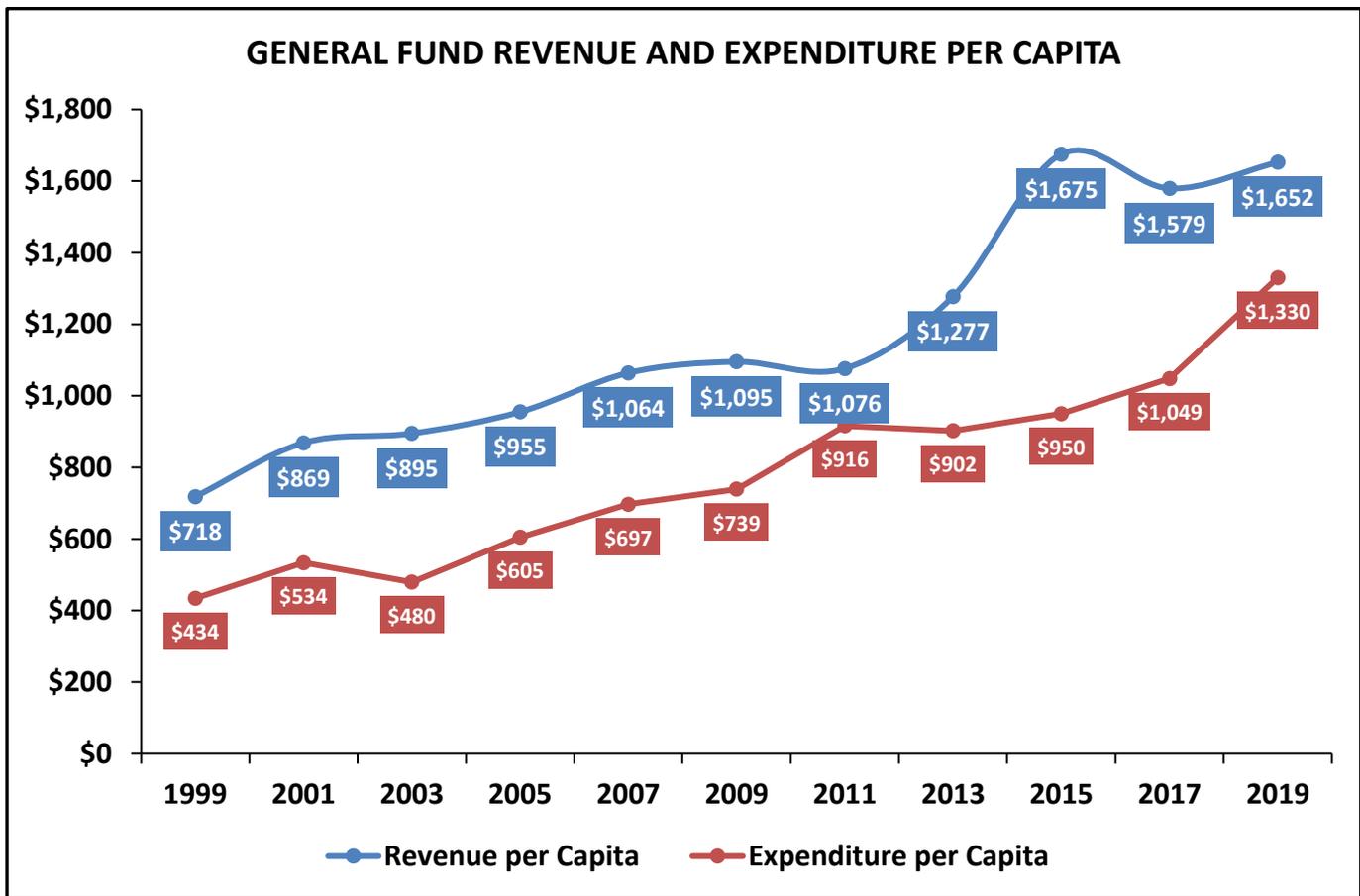


FACTOR 9 - REVENUES AND EXPENDITURES PER CAPITA

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 unfavorbale for the years following the 2008 economic downturn, and then favorable again from 2012 to 2015, and finally shifting to stable over the previous several years.

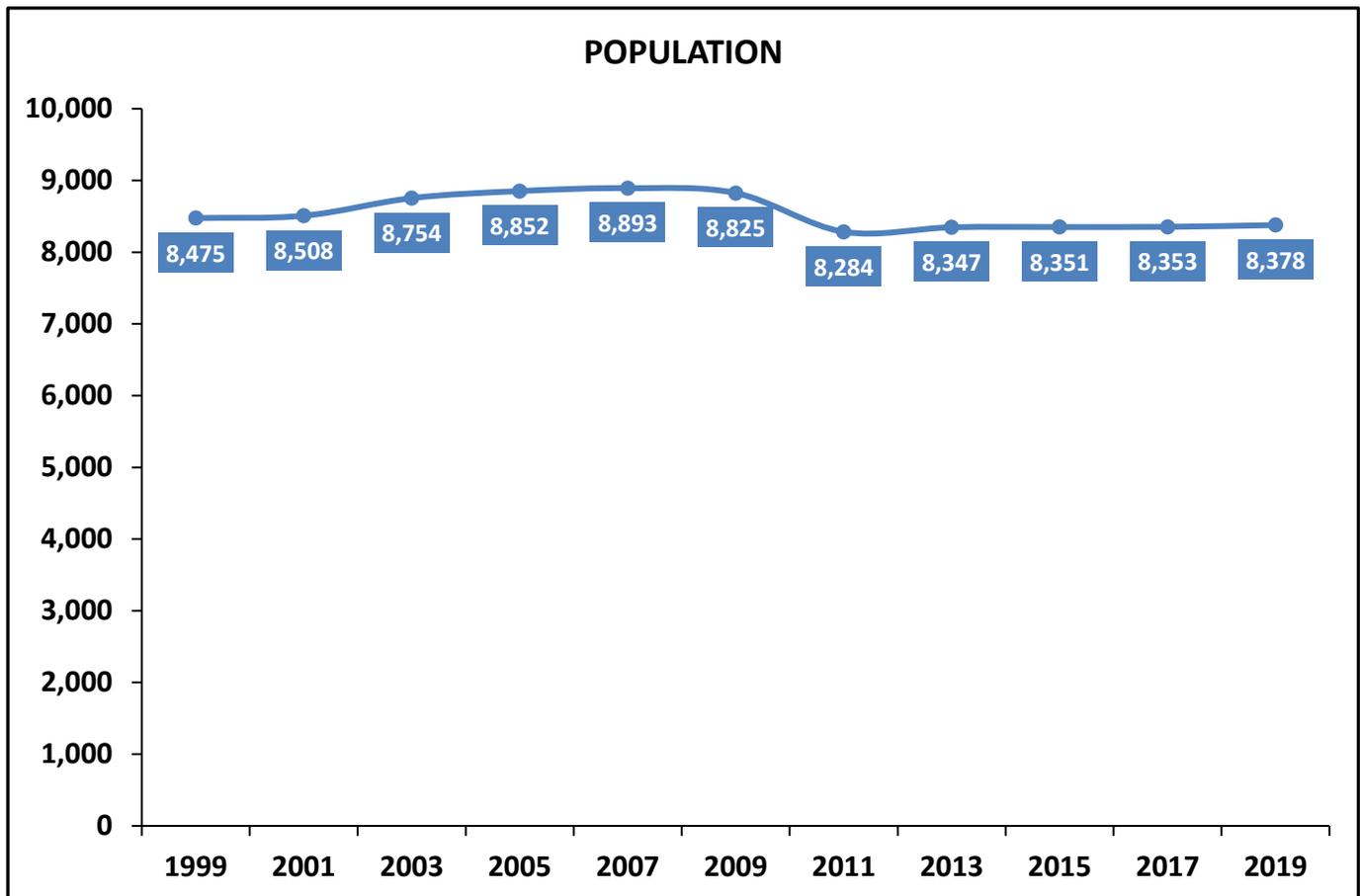


FACTOR 10 - POPULATION GROWTH

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

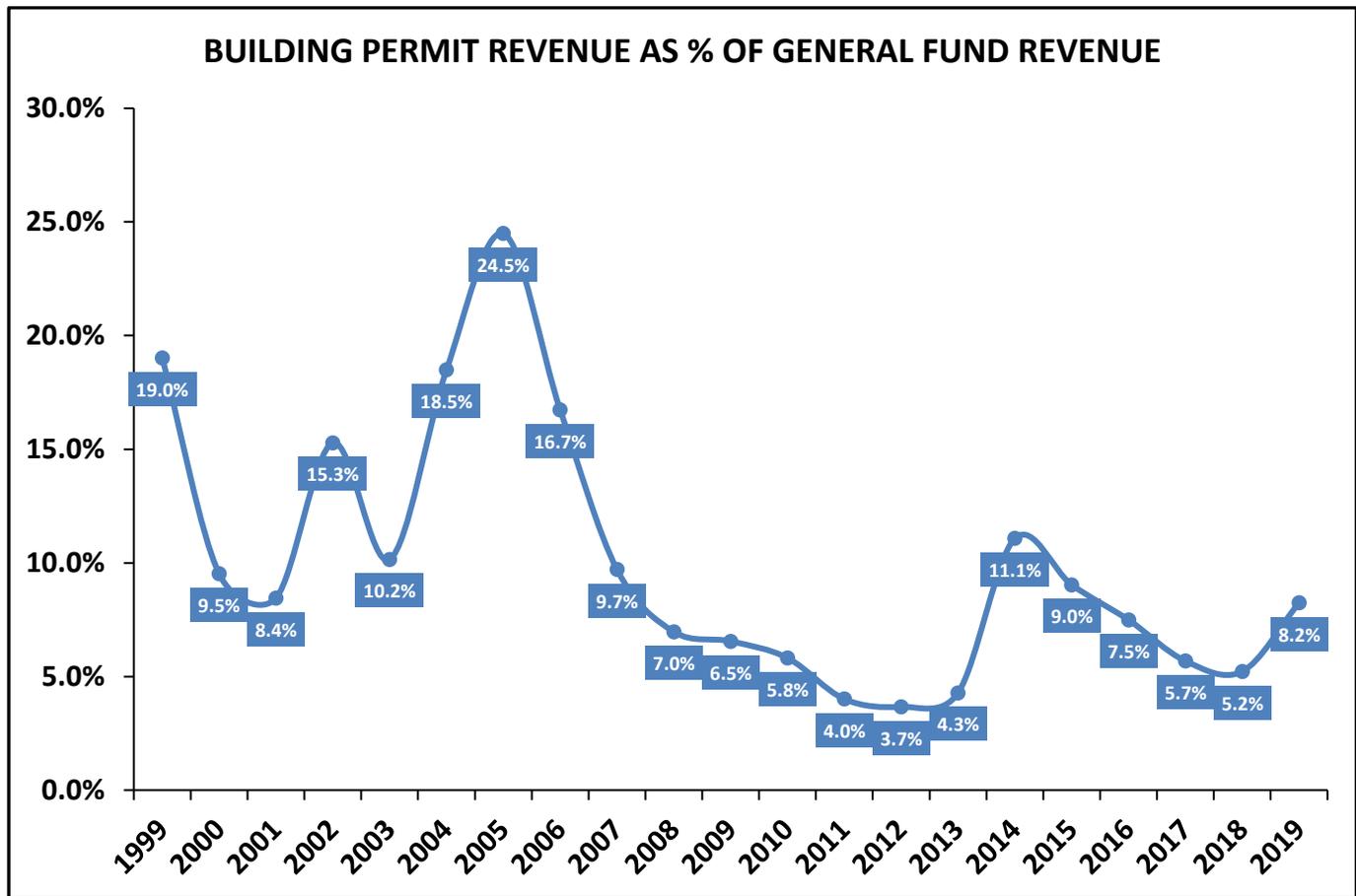


FACTOR 11 - TOTAL BUILDING PERMIT REVENUE AS A PERCENTAGE OF TOTAL GENERAL FUND REVENUES

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

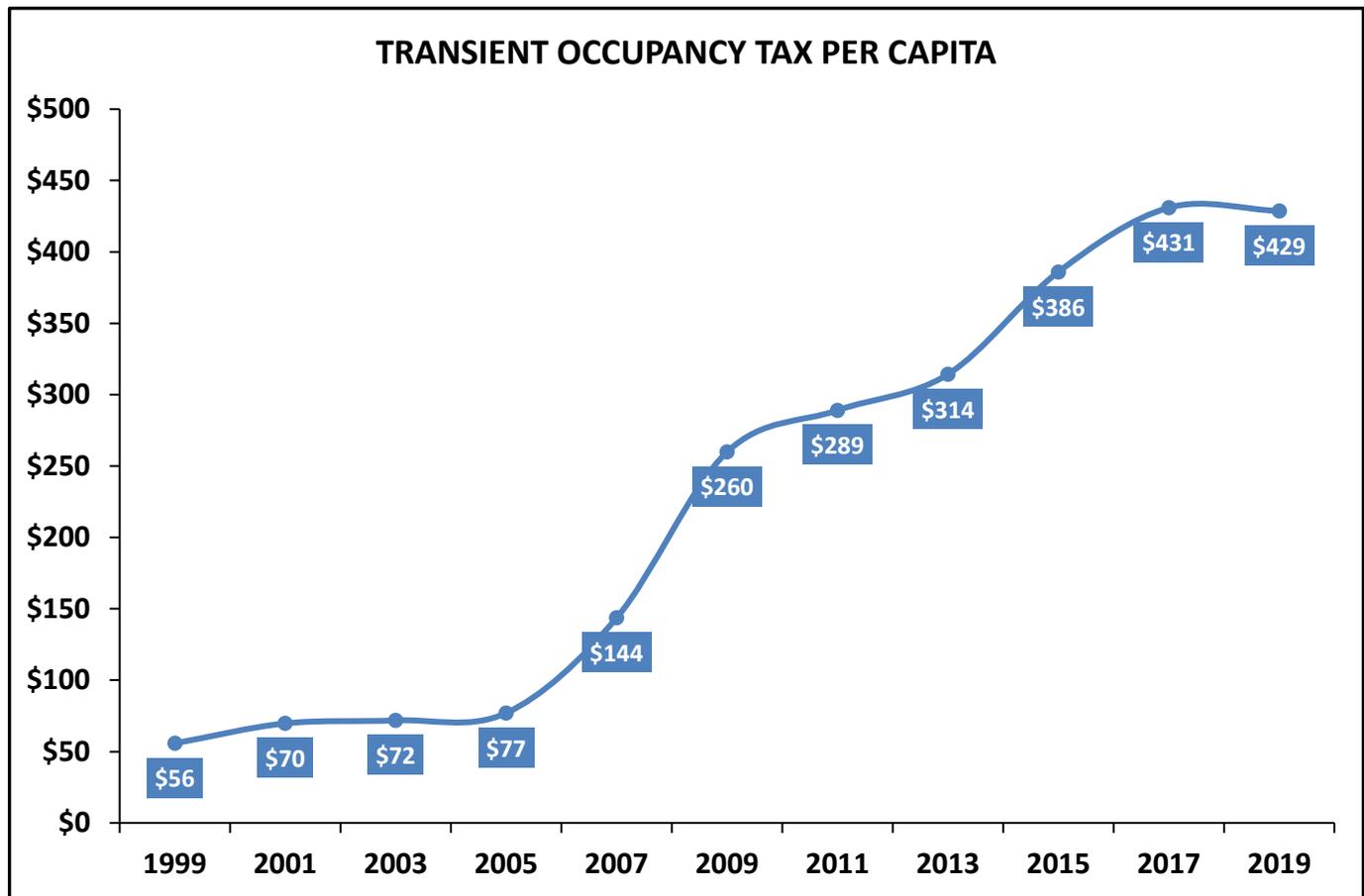
TREND - Stable



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, 2028**

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, 2028 *for the General Fund only*. The base year data is arrived at by tracking estimated expenditures and revenues for FY 2018-19, reflecting the two-year budget proposal (FY 2019-20 and FY 2020-21) presented under separate cover, and then projecting out another seven 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 Amounts potentially 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 2019-20 and FY 2020-21) presented under separate cover. Projections beginning in year four (FY 2021-22) 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. Significantly, FY 2021-22 and FY 2022-23 include the final two years of the accelerated paydown of the City pension plan's Unfunded Accrued Liability, for which annual payments of \$500,000 are assumed.

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 1 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 \$6,413,750 for FY 2018-19 and a restricted Capital Improvement Program (CIP) reserve level of \$1,751,205. 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 2019-20 City budget, the General Fund reserve will be adjusted by 5.0%, and the CIP by 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 (except 5.0% growth in the General Fund reserve in FY 2020-21), 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 \$800,000 **after** the conclusion of the accelerated pension UAL paydown (beginning in FY 2023-24), 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 \$1.05 million per year for Scenario 2 and \$1.26 million per year for Scenario 3 (once again, beginning in FY 2023-24).
- 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, although the amount of this discretionary revenue would appear, on average, to be less over the next ten years compared with the previous ten year period.

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND EXPENDITURES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2028

Department	Estimated <u>2018-19</u>	Adopted <u>2019-20</u>	Proposed <u>2020-21</u>	Reference %	Projected <u>2021-22</u>	Projected <u>2022-23</u>	Projected <u>2023-24</u>	Projected <u>2024-25</u>	Projected <u>2025-26</u>	Projected <u>2026-27</u>	Projected <u>2027-28</u>
LEGISLATIVE											
Employ.	129,060	130,425	133,835	1.00%	135,173	136,525	137,890	139,269	140,662	142,069	143,489
Oper.	35,200	26,500	43,500	2.0%	44,370	45,257	46,163	47,086	48,028	48,988	49,968
Capital	250	250	250	nominal annual adjustment	525	525	550	550	575	575	600
ADMINISTRATION											
Employ.	1,685,340	1,564,420	1,619,835	2.0%	1,652,232	1,685,276	1,718,982	1,753,361	1,788,429	1,824,197	1,860,681
Oper.	199,395	216,500	220,000	2.0%	224,400	228,888	233,466	238,135	242,898	247,756	252,711
Capital	500	500	500	nominal annual adjustment	525	525	550	550	575	575	600
CITY GENERAL											
Oper.	918,325	2,077,800	1,504,000	2.0%	1,534,080	1,564,762	1,096,057	1,117,978	1,140,338	1,163,144	1,186,407
Capital	112,435	135,000	122,000	nominal annual adjustment	80,000	82,000	82,000	84,000	84,000	86,000	86,000
Debt	1,134,900	1,137,220	1,138,470	COP debt schedule	1,135,455	1,135,455	1,137,455	1,137,955	1,136,955	1,134,455	1,134,706
PUBLIC SAFETY											
Oper.	2,738,600	3,268,890	3,432,555	2.5%	3,518,369	3,606,328	3,696,486	3,788,898	3,883,621	3,980,711	4,080,229
Capital	4,755	25,000	25,000	nominal annual adjustment	4,570	5,000	5,000	5,500	5,500	6,000	6,000
DEV. SERVICES											
Employ.	428,795	345,025	408,915	2.0%	417,093	425,435	433,944	442,623	451,475	460,505	469,715
Oper.	1,196,570	1,388,845	1,510,250	1.5%	1,532,904	1,555,897	1,579,236	1,602,924	1,626,968	1,651,373	1,676,143
Capital	750	500	750	nominal annual adjustment	800	800	825	825	850	850	900
PUBLIC WORKS											
Employ.	-	84,025	86,950	2.0%	88,689	90,463	92,272	94,117	96,000	97,920	99,878
Oper.	326,580	379,500	394,900	2.0%	402,798	410,854	419,071	427,452	436,002	444,722	453,616
PARKS & REC.											
Employ.	237,120	302,360	312,935	2.0%	319,194	325,578	332,089	338,731	345,506	352,416	359,464
Oper.	1,326,565	1,695,140	1,744,935	2.0%	1,779,834	1,815,430	1,851,739	1,888,774	1,926,549	1,965,080	2,004,382
Capital	202,000	215,075	225,000	nominal annual adjustment	60,000	61,000	62,000	63,000	64,000	65,000	66,000
SP. PROGRAMS											
Oper.	276,180	352,700	321,700	2.0%	328,134	334,697	341,391	348,218	355,183	362,286	369,532
LIBRARY											
Oper.	175,900	190,200	201,600	1.75%	205,128	208,718	212,370	216,087	219,868	223,716	227,631
Capital	16,500	30,000	25,000	nominal annual adjustment	20,000	20,000	21,000	22,000	23,000	24,000	25,000
Total	11,145,720	13,565,875	13,472,880		13,484,272	13,739,413	13,500,535	13,758,035	14,016,980	14,282,337	14,553,653

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2028

GENERAL FUND REVENUES	Estimated 2018-19	Adopted 2019-20	Proposed 2020-21	Reference							
				Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28		
				Increase	%						
Property Tax	2,193,505	2,253,585	2,298,655	2,327,388	2,356,481	2,385,937	2,415,761	2,445,958	2,476,532	2,507,489	
Property Transfer Tax	150,435	151,185	151,940	154,979	158,078	161,240	164,465	167,754	171,109	174,531	
Sales and Use Tax	4,754,500	4,849,590	4,898,085	4,996,047	5,095,968	5,197,887	5,301,845	5,407,882	5,516,039	5,626,360	
Transient Occupancy Tax	3,591,640	3,609,600	3,627,650	3,700,203	3,774,207	3,849,691	3,926,685	4,005,219	4,085,323	4,167,030	
Franchise Fees	381,920	385,740	389,595	396,413	403,350	410,409	417,591	424,899	432,334	439,900	
Animal Control Fees	12,510	12,575	12,640	12,861	13,086	13,315	13,548	13,785	14,027	14,272	
Encroachment Permit Fees	47,610	51,470	51,500	52,401	53,318	54,251	55,201	56,167	57,150	58,150	
Building Permits	1,140,975	1,026,880	924,190	942,674	961,527	980,758	1,000,373	1,020,380	1,040,788	1,061,604	
Industrial Waste Fees	24,825	24,850	24,875	25,248	25,627	26,011	26,401	26,797	27,199	27,607	
Film Permit Fees	9,385	9,395	9,405	9,570	9,737	9,907	10,081	10,257	10,437	10,619	
Motor Vehicle In-Lieu	869,995	878,755	887,500	903,031	918,834	934,914	951,275	967,922	984,861	1,002,096	
Planning & Zoning Fees	26,610	26,745	27,010	22,000	22,000	23,000	23,000	24,000	24,000	25,000	
Sports Field Usage Fees	159,575	161,170	162,780	80	80	100	100	150	150	200	
Caltrans Landscape Maint.	40,500	40,000	40,000	128,000	130,000	130,000	132,000	132,000	134,000	134,000	
Court Fines	2,000	2,020	2,040	47,500	48,000	48,500	48,500	49,000	49,000	49,500	
Investment Earnings	408,650	414,375	415,000	421,225	427,543	433,957	440,466	447,073	453,779	460,586	
Contributions & Donations	-	35,000	35,000	35,525	36,058	36,599	37,148	37,705	38,271	38,845	
Other Revenue	28,515	28,800	29,090	29,381	29,675	29,971	30,271	30,574	30,880	31,188	
TOTAL:	13,843,150	13,961,735	13,986,955	14,204,526	14,463,570	14,726,447	14,994,710	15,267,522	15,545,879	15,828,977	

**CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2028**

GENERAL FUND REVENUES	Estimated 2018-19	Adopted 2019-20	Proposed 2020-21	Reference								
				Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2024-25	Projected 2026-27	Projected 2027-28		
				Increase	%							
Property Tax	2,193,505	2,253,585	2,298,655	2,338,881	1.75%	2,379,812	2,421,459	2,463,834	2,506,951	2,550,823	2,595,462	
Property Transfer Tax	150,435	151,185	151,940	155,359	2.25%	158,854	162,428	166,083	169,820	173,641	177,548	
Sales and Use Tax	4,754,500	4,849,590	4,898,085	5,008,292	2.25%	5,120,978	5,236,200	5,354,015	5,474,480	5,597,656	5,723,603	
Transient Occupancy Tax	3,591,640	3,609,600	3,627,650	3,709,272	2.25%	3,792,731	3,878,067	3,965,324	4,054,543	4,145,771	4,239,051	
Franchise Fees	381,920	385,740	389,595	397,387	2.00%	405,335	413,441	421,710	430,144	438,747	447,522	
Animal Control Fees	12,510	12,575	12,640	12,874	1.85%	13,112	13,355	13,602	13,853	14,110	14,371	
Encroachment Permit Fees	47,610	51,470	51,500	52,530	2.00%	53,581	54,652	55,745	56,860	57,997	59,157	
Building Permits	1,140,975	1,026,880	924,190	949,605	2.75%	975,719	1,002,552	1,030,122	1,058,450	1,087,558	1,117,465	
Industrial Waste Fees	24,825	24,850	24,875	25,373	2.00%	25,880	26,398	26,925	27,464	28,013	28,574	
Film Permit Fees	9,385	9,395	9,405	9,593	2.00%	9,785	9,981	10,180	10,384	10,592	10,803	
Motor Vehicle In-Lieu	869,995	878,755	887,500	905,250	2.00%	923,355	941,822	960,659	979,872	999,469	1,019,459	
Planning & Zoning Fees	26,610	26,745	27,010	22,000	0.00%	22,000	23,000	23,000	24,000	24,000	25,000	
Sports Field Usage Fees	159,575	161,170	162,780	80	0.00%	80	100	100	150	150	200	
Caltrans Landscape Maint.	40,500	40,000	40,000	128,000	0.00%	130,000	130,000	132,000	132,000	134,000	134,000	
Court Fines	2,000	2,020	2,040	47,500	0.00%	48,000	48,500	48,500	49,000	49,000	49,500	
Investment Earnings	408,650	414,375	415,000	423,300	2.00%	431,766	440,401	449,209	458,194	467,357	476,705	
Contributions & Donations	-	35,000	35,000	35,700	2.00%	36,414	37,142	37,885	38,643	39,416	40,204	
Other Revenue	28,515	28,800	29,090	29,526	1.50%	29,969	30,419	30,875	31,338	31,808	32,285	
TOTAL:	13,843,150	13,961,735	13,986,955	14,250,522		14,557,371	14,869,917	15,189,769	15,516,147	15,850,108	16,190,909	

CITY OF WESTLAKE VILLAGE
STATEMENT OF PROJECTED GENERAL FUND REVENUES
FOR TEN-YEAR PERIOD ENDING
JUNE 30, 2028

GENERAL FUND REVENUES	Estimated 2018-19	Adopted 2019-20	Proposed 2020-21	Reference		Projected 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2024-25	Projected 2026-27	Projected 2027-28
				Increase	%							
Property Tax	2,193,505	2,253,585	2,298,655	2.00%	2,344,628	2,391,521	2,439,351	2,488,138	2,537,901	2,588,659	2,640,432	
Property Transfer Tax	150,435	151,185	151,940	2.50%	155,739	159,632	163,623	167,713	171,906	176,204	180,609	
Sales and Use Tax	4,754,500	4,849,590	4,898,085	2.50%	5,020,537	5,146,051	5,274,702	5,406,569	5,541,734	5,680,277	5,822,284	
Transient Occupancy Tax	3,591,640	3,609,600	3,627,650	2.50%	3,718,341	3,811,300	3,906,582	4,004,247	4,104,353	4,206,962	4,312,136	
Franchise Fees	381,920	385,740	389,595	2.25%	398,361	407,324	416,489	425,860	435,442	445,239	455,257	
Animal Control Fees	12,510	12,575	12,640	2.00%	12,893	13,151	13,414	13,682	13,956	14,235	14,519	
Encroachment Permit Fees	47,610	51,470	51,500	2.25%	52,659	53,844	55,055	56,294	57,560	58,856	60,180	
Building Permits	1,140,975	1,026,880	924,190	3.00%	951,916	980,473	1,009,887	1,040,184	1,071,390	1,103,531	1,136,637	
Industrial Waste Fees	24,825	24,850	24,875	2.25%	25,435	26,007	26,592	27,190	27,802	28,428	29,067	
Film Permit Fees	9,385	9,395	9,405	2.25%	9,617	9,833	10,054	10,280	10,512	10,748	10,990	
Motor Vehicle In-Lieu	869,995	878,755	887,500	2.50%	909,688	932,430	955,740	979,634	1,004,125	1,029,228	1,054,959	
Planning & Zoning Fees	26,610	26,745	27,010	0.00%	22,000	22,000	23,000	23,000	24,000	24,000	25,000	
Sports Field Usage Fees	159,575	161,170	162,780	0.00%	80	80	100	100	150	150	200	
Caltrans Landscape Maint.	40,500	40,000	40,000	0.00%	128,000	130,000	130,000	132,000	132,000	134,000	134,000	
Court Fines	2,000	2,020	2,040	0.00%	47,500	48,000	48,500	48,500	49,000	49,000	49,500	
Investment Earnings	408,650	414,375	415,000	2.50%	425,375	436,009	446,910	458,082	469,534	481,273	493,305	
Contributions & Donations	-	35,000	35,000	2.50%	35,875	36,772	37,691	38,633	39,599	40,589	41,604	
Other Revenue	28,515	28,800	29,090	2.00%	29,672	30,265	30,871	31,488	32,118	32,760	33,415	
TOTAL:	13,843,150	13,961,735	13,986,955		14,288,314	14,634,690	14,988,561	15,351,596	15,723,081	16,104,138	16,494,094	

CITY OF WESTLAKE VILLAGE
**STATEMENT OF PROJECTED GENERAL FUND REVENUES
 AVAILABLE FOR THE CAPITAL IMPROVEMENT PROGRAM
 FOR TEN-YEAR PERIOD ENDING
 JUNE 30, 2028**

	<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>	<u>2027-28</u>
<u>SCENARIO 1</u>										
Revenues	\$ 13,843,150	\$ 13,961,735	\$ 13,986,955	\$ 14,204,526	\$ 14,463,570	\$ 14,726,447	\$ 14,994,710	\$ 15,267,522	\$ 15,545,879	\$ 15,828,977
Expenditures	11,145,720	13,565,875	13,472,880	13,484,272	13,739,413	13,500,535	13,758,035	14,016,980	14,282,337	14,553,653
Excess (deficiency)	2,697,430	395,860	514,075	720,253	724,157	1,225,912	1,236,675	1,250,542	1,263,541	1,275,324
Growth in General Fund, restricted CIP, and Bldg. & Maint. Fund Reserves	204,635	385,090	402,090	410,575	419,250	428,120	437,190	446,465	455,950	465,650
TOTAL (available for CIP)	\$ 2,492,795	\$ 10,770	\$ 111,985	\$ 309,678	\$ 304,907	\$ 797,792	\$ 799,485	\$ 804,077	\$ 807,591	\$ 809,674
<u>SCENARIO 2</u>										
Revenues	13,843,150	13,961,735	13,986,955	14,250,522	14,557,371	14,869,917	15,189,769	15,516,147	15,850,108	16,190,909
Expenditures	11,145,720	13,565,875	13,472,880	13,484,272	13,739,413	13,500,535	13,758,035	14,016,980	14,282,337	14,553,653
Excess (deficiency)	2,697,430	395,860	514,075	766,250	817,958	1,369,382	1,431,734	1,499,167	1,567,770	1,637,256
Growth in General Fund, restricted CIP, and Bldg. Bldg & Maint. Fund Reserves	204,635	385,090	402,090	410,575	419,250	428,120	437,190	446,465	455,950	465,650
TOTAL (available for CIP)	\$ 2,492,795	\$ 10,770	\$ 111,985	\$ 355,675	\$ 398,708	\$ 941,262	\$ 994,544	\$ 1,052,702	\$ 1,111,820	\$ 1,171,606
<u>SCENARIO 3</u>										
Revenues	13,843,150	13,961,735	13,986,955	14,288,314	14,634,690	14,988,561	15,351,596	15,723,081	16,104,138	16,494,094
Expenditures	11,145,720	13,565,875	13,472,880	13,484,272	13,739,413	13,500,535	13,758,035	14,016,980	14,282,337	14,553,653
Excess (deficiency)	2,697,430	395,860	514,075	804,041	895,277	1,488,026	1,593,561	1,706,101	1,821,801	1,940,441
Growth in General Fund, restricted CIP, and Bldg. Bldg & Maint. Fund Reserves	204,635	385,090	402,090	410,575	419,250	428,120	437,190	446,465	455,950	465,650
TOTAL (available for CIP)	\$ 2,492,795	\$ 10,770	\$ 111,985	\$ 393,466	\$ 476,027	\$ 1,059,906	\$ 1,156,371	\$ 1,259,636	\$ 1,365,851	\$ 1,474,791

Five-Year Capital Improvement Program

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**CITY OF WESTLAKE VILLAGE
FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)
FOR THE PERIOD FROM
FY 2019-20 to FY 2023-24**

OVERVIEW

Beginning this fiscal year (FY 2019-20), staff has developed a Five-Year Capital Improvement Program (CIP) to assist in guiding the City’s future capital investment priorities and projects. A summary table of the proposed Five-Year CIP project categories and associated expenditure totals, which span the period from FY 2019-20 through FY 2023-24, is provided below. In addition, the expenditure detail for each CIP project included in the Five-Year CIP is provided on the following pages.

It is important to note that only the first year CIP projects – i.e., for FY 2019-20 – are proposed for budgetary allocation, and this list of FY 2019-20 projects matches those in the body of the budget document. The Five-Year CIP’s four “out years” as shown below are for planning purposes only, and would be considered for funding in future years as part of the annual budget development process.

CIP PROGRAM SUMMARY BY CATEGORY						
Category	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Recurring Projects	\$1,540,000	\$1,616,000	\$1,021,000	\$556,000	\$2,356,000	\$7,089,000
Park Improvements	\$1,030,000	\$375,000	\$540,000	\$40,000	\$40,000	\$2,025,000
Sidewalk Improvements	\$0	\$1,000,000	\$1,015,000	\$3,000,000	\$1,000,000	\$6,015,000
Streetscape Projects	\$900,000	\$335,000	\$965,000	\$1,250,000	\$0	\$3,450,000
Other Projects	\$1,780,000	\$2,435,000	\$890,000	\$30,000	\$5,000	\$5,140,000
TOTAL PROGRAM	\$5,250,000	\$5,761,000	\$4,431,000	\$4,876,000	\$3,401,000	\$23,719,000

CITY OF WESTLAKE VILLAGE

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FY 2019-20 TO FY 2023-24 PROGRAM SUMMARY BY CATEGORY AND PROJECT

Category/Project	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Recurring Projects						
Annual Street Improvement Program	\$1,110,000	\$1,250,000	\$775,000	\$300,000	\$2,100,000	\$5,535,000
Utility Box Screening	35,000	35,000	35,000	40,000	40,000	185,000
Neighborhood Beautification Grants	100,000	100,000	100,000	100,000	100,000	500,000
Handicapped Ramp Installation	120,000	120,000	0	0	0	240,000
Advance Street Sign Replacement	45,000	11,000	11,000	11,000	11,000	89,000
Annual Street Tree Replacement	55,000	25,000	25,000	30,000	30,000	165,000
Conduit Installation	75,000	75,000	75,000	75,000	75,000	375,000
Total - Recurring Projects	\$1,540,000	\$1,616,000	\$1,021,000	\$556,000	\$2,356,000	\$7,089,000
Park Improvements						
Three Springs Streambed Restoration Project	\$110,000	\$0	\$0	\$0	\$0	\$110,000
Community Park - Signage Program	150,000	0	0	0	0	150,000
Community Park - Trail Head Completion	75,000	0	0	0	0	75,000
Community Park - Installation of netting poles	225,000	0	0	0	0	225,000
Community Park Picnic Shade Canopies	300,000	0	0	0	0	300,000
Community Park Storage Building	0	250,000	0	0	0	250,000
Three Springs Parking Lot /BB Court Lights	45,000	40,000	40,000	40,000	40,000	205,000
Canyon Oaks Lot 79 - Drainage Improvements	75,000	0	0	0	0	75,000
Canyon Oaks Lot 80 - Passive Park	50,000	85,000	500,000	0	0	635,000
Total - Park Improvements	\$1,030,000	\$375,000	\$540,000	\$40,000	\$40,000	\$2,025,000

CITY OF WESTLAKE VILLAGE

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FY 2019-20 TO FY 2023-24 PROGRAM SUMMARY BY CATEGORY AND PROJECT

Category/Project	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Sidewalk Improvements						
Lindero Cyn Rd Via Colinas to Thou. Oaks Blvd	\$0	\$0	\$1,015,000	\$3,000,000	\$1,000,000	\$5,015,000
Sidewalk Imprvrmts (location to be determined)	0	1,000,000	0	0	0	1,000,000
Total - Sidewalk Improvements	\$0	\$1,000,000	\$1,015,000	\$3,000,000	\$1,000,000	\$6,015,000

Streetscape Projects						
Freeway Frontage Landscaping SE Quadrant	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Triunfo Cyn Road Streetscape Improvements	0	0	150,000	750,000	0	900,000
Triunfo Cyn Road Aesthetic Lighting at Greenbelt	0	55,000	285,000	0	0	340,000
Re-landscape Lindero Canyon Blvd. Medians	0	0	500,000	500,000	0	1,000,000
Landscape NE Corner - Lindero/Russell Ranch Rd	0	250,000	0	0	0	250,000
Install of Trash Receptacles on Arterial Streets	0	30,000	30,000	0	0	60,000
Landscape Lakeshore Medians	75,000	0	0	0	0	75,000
Lindero Linear Park*	75,000	0	0	0	0	75,000
Total - Streetscape Projects	\$900,000	\$335,000	\$965,000	\$1,250,000	\$0	\$3,450,000

* To include retention, final payments and Measure M coordination

Other Projects						
Bus Stop Improvements	\$75,000	\$0	\$0	\$25,000	\$0	\$100,000
City Hall Water Feature Refurbishment	275,000	0	0	0	0	275,000
City Hall Book Nook	350,000	0	0	0	0	350,000
Street Number Painting on Curbs	0	0	35,000	0	0	35,000
Asset Management Study and Implementation	155,000	135,000	5,000	5,000	5,000	305,000

CITY OF WESTLAKE VILLAGE

FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FY 2019-20 TO FY 2023-24 PROGRAM SUMMARY BY CATEGORY AND PROJECT

Category/Project	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Other Projects (continued)						
Intelligent Transportation System (ITS)	\$100,000	\$1,700,000	\$0	\$0	\$0	\$1,800,000
Signal Controller Cabinet Assembly Replacement	0	350,000	0	0	0	350,000
Replace Illuminated Street Name Signs with LED	200,000	0	0	0	0	200,000
Traffic Signal Pole Painting	205,000	205,000	0	0	0	410,000
First Neighborhood Storm Drain Improvements	295,000	0	0	0	0	295,000
Ridgeford Feasibility Study & Implementation	125,000	45,000	850,000	0	0	1,020,000
Total - Other Projects	\$1,780,000	\$2,435,000	\$890,000	\$30,000	\$5,000	\$5,140,000
TOTAL PROGRAM	\$5,250,000	\$5,761,000	\$4,431,000	\$4,876,000	\$3,401,000	\$23,719,000